

# WATAUGA COUNTY

## APPROVED BUDGET

FISCAL YEAR 2003-2004



### BOARD OF COMMISSIONERS

JAMES COFFEY, CHAIRMAN  
JIMMY HODGES, VICE-CHAIRMAN  
DAVID BLUST  
KEITH HONEYCUTT  
ALLEN TRIVETTE



# County of Watauga

Courthouse, Suite 1 • 842 West King Street • Boone, North Carolina 28607

## BOARD OF COMMISSIONERS

James Coffey, Chairman  
Jimmy Hodges, Vice-Chairman  
Keith Honeycutt  
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COUNTY MANAGER  
Robert E. Nelson, Jr.

COUNTY ATTORNEY  
Rebecca Eggers-Gryder

## Fiscal Year 2004 Budget Letter

June 4, 2003

Dear Watauga County Citizens:

Please allow me to acquaint you with the Watauga County Fiscal Year 2004 Budget. It is a continuation budget that provides overall county services at current levels. The \$38,263,390 budget is 1.96% larger than the Fiscal Year 2003 adopted budget. However, the budget contains substantial funding increases for education and law enforcement. Also included is funding for several major capital projects, many of which will be completed during the coming year.

In an effort to review some of the Watauga County Board of Commissioners' priorities as addressed in the budget, the following provides details:

Education: The Board of Commissioners strongly supports education and views the Board of Education as a partner in providing the best education possible in Watauga County. In their meetings with the School Board, the Commissioners voiced their support for teachers and recommended that salary supplements be increased and classroom equipment and supplies be funded at optimal levels. To achieve this directive the current expense budget for county schools was increased by \$423,691 or 5.67% above the FY 2003 level. The current expense allocation is funded at 99.47% of the School Board's requested amount.

Although no formal request was received, the Commissioners are committed to funding repairs and upgrades that are needed at the high school. The current Board of Commissioners supports the development and funding of a plan to address all needed repairs and renovations as fast as scheduling will allow. \$550,000 from the County's capital reserve coupled with an anticipated \$370,000 in state funds are available to begin the high school renovations.

Including current expense, capital outlay, debt service, and available capital reserve, Watauga County will expend \$11,307,033 on public education in FY 2004.

The Commissioners also continue their support of Caldwell Community College & Technical Institute by increasing the current operating budget to \$613,489. Also, with a \$50,000 allocation, over \$785,000 in local capital reserve funds are available for planned construction at the White Oak Campus in FY 2004.

Law Enforcement: Another priority of the Commissioners is law enforcement as evidenced by a funding increase of 10% to the Sheriff's Department to \$1,820,620. The County

budget also contains debt service and capital reserve allocations in the amount of \$976,100 to partially fund a new law enforcement center housing a new county jail, sheriff's offices, emergency management offices, and emergency dispatch center. The current plan, as developed by staff, will allow for funding of both the debt service and the increased operational costs of this facility without a tax increase when completed and in operation in July of 2006. The new facility will require at least eight new employees.

Funds have also been reserved to examine security measures for the courthouse and other county buildings. \$200,000 is budgeted for future courthouse renovations to be completed in conjunction with the relocation of the law enforcement center.

Fire Department Funding: Even though none of the fire departments requested a fire tax rate increase, in FY 2004, they will receive an average of 6% more in tax revenue due to growth in their tax base. (Fire Departments received an average tax increase of 65% in FY 2003.). Each department will receive an additional subsidy amount from the general fund to assist in operations. The individual departmental subsidy amounts (\$306,525) have been funded at the same levels, without increase, for the past 8 to 10 years.

Technology: Federal law mandates that all punch card voting machines be replaced by the Presidential Election of 2004. In addition to the \$103,339 amount in reserve, \$205,000 is included in this year's budget to fund a computerized voting system for Watauga County.

The operating budget for the Information and Technology Department is \$441,027 plus a \$120,000 allocation to capital reserve to address the County's future computerization needs in the tax office. The current system is outdated and will require substantial funds for replacement in the not too distant future.

Recreation: The Watauga County Swimming Pool Complex is due for routine maintenance and substantial repairs. The budget contains \$225,000 with an additional \$250,000 to come from capital reserve for renovation that will extend the lifetime usefulness of the facility for an additional ten years.

The Commissioners are also committed to the completion of the Brookshire Road Park and have budgeted \$175,000 for its completion and for future Parks and Recreation projects.

Other County Buildings: The Sanitation Department budget contains \$111,330 for construction of a new transfer station and a new maintenance facility that will be completed in FY 2004.

The Commissioners also see the need to replace the Animal Control facility. Repairs were made in FY 2001 to extend the lifetime of the facility for six to eight years. \$60,000 is budgeted to capital reserve with the plan to fund a like amount for an additional four years at which time a new facility will be constructed in the landfill area.

\$75,000 is included to complete funding for the renovation of the Heilig Meyers Warehouse for administrative offices. This project will furnish much needed office space and at the same time, by preserving a historic building, dramatically improve a prominent corner in downtown Boone.

Non-Departmental and Private Non-profit Agency Funding: Most non-departmental agencies such as the Health Department, AppalCART, and New River Behavioral Healthcare were funded at current (FY 2003) levels.

The Library is funded with an 8% increase at \$367,399 to address inequities in its pay plan and to allow the current hours of operation to be maintained. The NC Cooperative Extension, a state agency, received a modest \$2,207 increase in county funding.

Although some counties have ceased or drastically decreased funding to the private non-profit sector, the Board of Commissioners sees the great value in the services that these agencies provide to the citizens of Watauga County.

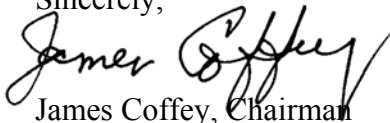
Most private non-profit entities were funded at current levels. The Valle Crucis Park received a \$5,000 increase in funding to assist in construction of new bathroom facilities at the park. The current Board plans to fund the same amount for an additional four years to assist with the debt service for the planned construction.

County Core Departments: Services are funded to continue at current levels in all County Departments with customer service a continued priority of the Board of Commissioners. Employees are awarded a 2% cost of living increase and most will receive an additional 1% county match to their individually controlled deferred compensation retirement plans. Pay for performance will also be awarded in January 2004 similar to previous years. All insurance benefits are maintained at current levels.

Summary: The FY 2004 budget provides an increase in school funding, addresses many new projects, maintains current high service levels, and reduces the tax burden on county citizens. Funds generated by the adoption of the additional one-half cent ( $\frac{1}{2}\text{¢}$ ) local sales tax in December 2003 allow an approximate 5  $\frac{1}{2}$  % reduction to property taxes. A cut of two cents (2¢) per \$100 valuation will establish the tax rate at thirty-five cents (35¢) per \$100 in FY 2004. The Board of Commissioners is committed to the prudent management of the County's resources and is pleased to serve you as evidenced by the adoption of the FY 2004 budget.

Copies of the budget are available at all local libraries, the County Manager's office, and online at the County's website <http://www.wataugacounty.org>. I encourage you to become involved and examine the budget to make your own determination of its content. If you have questions, you may call the county manager's office at 265-8000. It is the sincere hope of the Board of Commissioners that all can work together in ensuring that Watauga County remains the best place in the state to call home.

Sincerely,



James Coffey, Chairman  
Watauga County Board of Commissioners

**STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA  
PROPOSED BUDGET ORDINANCE  
FY 2003-04**

BE IT ORDAINED by the Board of Commissioners of Watauga County, North Carolina, meeting in regular session this 2nd day of June, 2003, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted.

**SEC. I                    GENERAL FUND**

*A. Revenues Anticipated:*

**SOURCE:**

Taxes, Ad Valorem

Taxes, FY 2003/04	\$17,789,800
Taxes, Prior Years	\$200,000
Tax Adv. & Interest	\$65,000

Taxes, Other

1% Local Option Sales	\$4,906,869
1983-1/2% Local Option Sales	\$1,766,793
1986-1/2% Local Option Sales	\$1,746,997
2002-1/2% Local Option Sales	\$1,484,947
Real Prop. Transfer Tax (Excise Stamps)	\$368,583
ABC 5 cents per Bottle	\$15,000
Privilege License Tax-Cable TV	\$115,000
Gross Receipts Tax-Vehicles	\$25,000

Intergovernmental Revenues

Federal Shared Revenues

Payments in Lieu of Taxes	\$7,000
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State Shared Revenues

Court Facilities Fees	\$92,500
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Permits and Fees

Gun Permits	\$2,777
Serving Civil Summons	\$12,032
Jail & Officer's Fees	\$40,000
Inspection Fees	\$270,000
Marriage Licenses	\$10,000
Register of Deed's Fees	\$477,750
Register of Deed's Fees-Supplemental	\$53,083
Drug Fees Awarded By Court	\$1,163
Fire Inspection Fees	\$2,000
Concealed Weapons permits	\$5,500
Concealed Weapons-Fingerprints	\$843

Investment Earnings

\$240,000

Restricted Intergovernmental Revenues

Emergency Management Grant	\$8,878
Veterans Service Grant	\$2,000
Soil & Water Conservation Grant	\$4,000
Agricultural Cost Share Program (SCS)	\$19,000
Project on Aging	
-In Home Services (Social Services)	\$15,340
-HCCBG	\$232,697
-Medicaid Reimbursement & Fees	\$850,000
-Donations	\$20,000
-USDA	\$25,000
-In Home Services-Town of Boone	\$6,000
321 Speed Reduction Grant	\$33,383
National Forest Service-Schools	\$500
Senior Games	\$4,500

Functional Revenues

Facility Rentals	\$6,200
Aquatics	\$45,000
Athletics	\$142,000
Special Populations	\$29,000
Special Programs	\$44,000
Recreation-TOB	\$44,800
Very Special Arts	\$0
Misc. Revenue-ASU	\$5,000

Sales & Services

Sales of Tax Maps	\$500
Town Tax Accounts	\$57,075
NC Reimbursement for Prisoners	\$29,948
Data Processing	\$400
Rich Mountain Antenna Rental	\$2,500
Animal Control Fees	\$1,800
Election Revenues	\$30,246
Medical Fees-Inmates	\$4,453

Miscellaneous Revenues	
Other Miscellaneous Revenues	\$25,067
Copy Revenues-Register of Deeds	\$14,000
Rents	\$29,750
Inmate Phone Rev.	\$7,656

Appropriations of Fund Balance	
New Appropriations	\$0

**TOTAL REVENUES - GENERAL FUND**      **\$31,439,330**

## *B. Expenditures Authorized*

### General Government

Governing Body	\$54,131
Administration	\$257,884
Finance	\$365,783
Tax Administration	\$977,852
Tax Revaluation	\$122,895
Legal Services	\$86,200
Court Facilities	\$7,450
Elections	\$242,465
Register of Deeds	\$390,539
General Administration	\$902,626
Data Processing	\$441,027
<b>Total</b>	<b>\$3,848,852</b>

### General Services

Maintenance	\$923,900
Public Buildings	
- Courthouse	\$120,988
- Annex - Rock Building	\$25,189
- EMS	\$1,050
- Hannah	\$9,934
- Animal Shelter	\$6,100
- New Health Department	\$37,942
- Appalcart	\$2,500
- Library	\$33,624
- CCC&TI - St. Supp. Able Ctr.	\$1,200
- Western Watauga Community Center	\$24,782
- Law Enforcement Center	\$51,263
- West Annex	\$22,507
- Human Services Center	\$66,731
- App. Ent. Center	\$9,540
- Old Prison Camp	\$9,498
- Recreation Admn. Offices	\$2,816
- Aquatics Center	\$63,850
- Optimist/Maint. Facility	\$28,775
- Fields/Parks	\$23,757
- Cove Creek School/Gym	\$16,230
<b>Total</b>	<b>\$1,482,176</b>



Public Safety

Sheriff	\$1,820,620
Telecommunications	\$377,024
321 Speed Reduction	\$40,584
Jail	\$649,513
Emergency Management/Fire Protection	\$524,602
Planning & Inspections	\$479,030
Medical Examiner	\$25,000
Ambulance	\$928,400
Animal Control	\$136,191
Forestry	\$36,741
<b>Total</b>	<b>\$5,017,705</b>

Economic & Physical Development

Appalcart	\$59,278
Economic Development Commission	\$0
Cooperative Extension Service	\$177,392
Soil Conservation	\$86,972
Special Appropriations	\$129,505
<b>Total</b>	<b>\$453,147</b>

Human Services

Public Health	\$463,735
Mental Health	\$227,687
Project on Aging	\$1,591,043
Veteran's Service	\$106,717
<b>Total</b>	<b>\$2,389,182</b>

Education

Watauga County Board of Education - Current Expense	\$7,892,500
Caldwell Community College & Technical Institute - Watauga Division	\$604,989
CCC&TI Capital	\$8,500
<b>Total</b>	<b>\$8,505,989</b>

Cultural and Recreational

Library	\$367,399
Recreation	\$710,932
<b>Total</b>	<b>\$1,078,331</b>

Transfers to Other Funds \$8,663,948

**TOTAL GENERAL FUND EXPENDITURES** **\$31,439,330**

**SEC. II**                    **SCHOOL CAPITAL OUTLAY FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Transfer from General Fund	\$819,588
<b>Total Revenues- School Capital Outlay Fund</b>	<b><u>\$819,588</u></b>

*B. Expenditures Authorized:*

School Capital Outlay	\$819,588
<b>Total Expenditures- School Capital Outlay</b>	<b><u>\$819,588</u></b>

**SEC. III**                    **PUBLIC ASSISTANCE FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Animal Taxes	\$1,500
Investment Earnings	\$6,744
Federal & State Grants	\$2,646,970
Misc. Revenue	\$5,979
Transfers from General Fund	\$2,456,509
Fund Balance Appropriated	\$0
<b>Total Revenues- Public Assistance Fund</b>	<b><u>\$5,117,702</u></b>

*B. Expenditures Authorized:*

Administration	\$2,250,360
Beneficiary Payments	\$1,844,234
Purchased Services	\$843,302
Special Appropriations	\$179,806
<b>Total Expenditures- Public Assistance Fund</b>	<b><u>\$5,117,702</u></b>

**SEC. IV**                    **CAPITAL RESERVE FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Transfer from General Fund	\$1,962,000
Appropriation of Fund Balance	\$145,445
Interest Earned on Investments	\$25,000

**Total Revenues-  
Capital Reserve Fund            \$2,132,445**

*B. Expenditures Authorized:*

Administration Building	\$75,000
Animal Control Facility	\$60,000
Tax Office Orthos	\$25,000
Bd.of Elections-Voting Machines	\$205,000
Information Technology	\$120,000
Emergency Communications System	\$70,000
CCC & TI	\$50,000
Watauga County Schools	\$182,000
Courthouse	\$200,000
Jail	\$600,000
Revco Renovations	\$0
Recreation Facilities	\$175,000
Pool Renovations	\$225,000
Industrial Park	\$0
Transfer to Debt Service	\$145,445

**Total Expenditures-  
Capital Reserve Fund            \$2,132,445**

**SEC. V                    TAX REVALUATION FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Transfer From General Fund	\$0
<b>Total Revenues- Tax Revaluation Fund</b>	<b><u>\$0</u></b>

*B. Expenditures Authorized:*

Tax Revaluation-Setaside	\$0
<b>Total Expenditures- Tax Revaluation Fund</b>	<b><u>\$0</u></b>

**SEC. VI                    E911 SURCHARGE FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Telephone Surcharge	\$274,000
Interest Earned on Investments	\$6,500
E-911 Wireless Surcharge	\$70,000
<b>Total Revenues- E911 Surcharge Fund</b>	<b><u>\$350,500</u></b>

*B. Expenditures Authorized:*

Salaries	\$54,751
Maintenance & Repair - Equipment	\$225,749
Project Reserve	\$70,000
<b>Total Expenditures- E911 Surcharge Fund</b>	<b><u>\$350,500</u></b>

**SEC. VII**                    **BOONE RURAL FIRE SERVICE DISTRICT FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes-Ad Valorem - Prior Years	\$3,000
Taxes-Ad Valorem - Current	\$191,255

**Total Revenues-  
Boone Rural Fire Serv. Dist. Fund            \$194,255**

*B. Expenditures Authorized:*

Transfer to Boone Rural Fire Service District	\$194,255
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**Total Expenditures-  
Boone Rural Fire Serv. Dist. Fund            \$194,255**

**SEC.VIII**                    **FIRE TAX DISTRICTS FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Prior Year Taxes - Foscoe	\$3,000
Ad Valorem Taxes 2003/04 Foscoe	\$238,915
Prior Year Taxes - Beaver Dam	\$1,500
Ad Valorem Taxes - 2003/04 Beaver Dam	\$61,346
Prior Year Taxes-Stewart Simmons	\$1,000
Ad Valorem Taxes-F/Y 2003/04 Stewart Simmons	\$35,473
Prior Year Taxes - Zionville	\$2,000
Ad Valorem Taxes - 2003/04 Zionville	\$64,977
Prior Year Taxex-Cove Creek	\$2,500
Ad Valorem Taxes - 2003/04 Cove Creek	\$130,654
Prior Year Taxes - Shawneehaw	\$1,500
Ad Valorem Taxes - 2003/04 Shawneehaw	\$48,154
Prior Year Taxes-Meat Camp	\$2,000
Ad Valorem Taxes-F/Y 2003/04 Meat Camp	\$74,891
Prior Year Taxes - Deep Gap	\$2,000
Ad Valorem Taxes - 2003/04 Deep Gap	\$66,004
Prior Year Taxes - Todd	\$500
Ad Valorem Taxes - 2003/04 Todd	\$21,063
Prior Year Taxes - Blowing Rock	\$1,500
Ad Valorem Taxes - 2003/04 Blowing Rock	\$153,188
Prior Year Taxes-Meat Camp/Creston	\$100
Ad Valorem Taxes-F/Y 2003/04 Meat Camp/Creston	\$2,702

**Total Revenues-  
Fire Districts Fund                            \$914,967**

*B. Expenditures Authorized:*

Transfer to Foscoe Fire District	\$241,915
Transfer to Beaver Dam Fire District	\$62,846
Transfer to Stewart Simmons Fire District	\$36,473
Transfer to Zionville Fire District	\$66,977
Transfer to Cove Creek	\$133,154
Transfer to Shawneehaw Fire District	\$49,654
Transfer to Meat Camp Fire District	\$76,891
Transfer to Deep Gap Fire District	\$68,004
Transfer to Todd Fire District	\$21,563
Transfer to Blowing Rock Fire District	\$154,688
Transfer to Creston Fire District	\$2,802

**Total Expenditures-  
Fire Districts Fund** **\$914,967**

**SEC.IX**                      **DEBT SERVICE**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Investment Earnings	\$5,000
Transfer from General Fund	\$866,249
Transfer from General Fund - Sales Tax -Schools	\$1,900,000
Transfer from Cap. Reserve Fund	\$145,445

**Total Revenues-  
Debt Service Fund** **\$2,916,694**

*B. Expenditures Authorized:*

Debt Service	\$2,916,694
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**Total Expenditures-  
Debt Service Fund** **\$2,916,694**

**SEC. X**                      **SOLID WASTE ENTERPRISE FUND**

*A. Revenues Anticipated:*

<u>SOURCE</u>	<u>AMOUNT</u>
Solid Waste User Fee Interest & Advertising	\$13,000
Landfill Tipping Fees	\$860,000
Landfill User Fees	\$1,105,850
Green Box User Fees	\$325,150
Transfers from General Fund - Sales Tax	\$659,602
Tire Disposal Tax	\$37,500
White Goods	\$16,000
Dumpster Pickup	\$26,200
Interest Earnings	\$54,000
Sale of Recycled Scrap	\$90,000

**Total Revenues-  
Solid Waste Enterprise Fund** **\$3,187,302**

*B. Expenditures Authorized:*

Sanitation Department	\$3,112,136
Debt Service	\$75,166

**Total Expenditures-  
Solid Waste Enterprise Fund      \$3,187,302**

**SEC. XI**                      **FOSCOE FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Foscoe Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$488,828,100 and an established 97.75% collection rate, which does not exceed the collection rate experienced during the 2001/02 fiscal year.

**SEC. XII**                      **DEEP GAP FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Deep Gap Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$228,584,700 and a 96.25% collection rate, which does not exceed the collection rate experienced in 2001/02

**SEC. XIII**                      **BOONE RURAL FIRE SERVICE DISTRICT TAX**

An ad valorem tax rate of \$0.02 per \$100 at full valuation is hereby established as the official tax rate for the Boone Rural Fire Service District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$983,317,510 and a 97.25% collection rate, which does not exceed the collection rate experienced in 2001/02

**SEC. XIV**                      **TODD FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Todd Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$43,880,350 and a 96% collection rate, which does not exceed the collection rate experienced in 2001/02

**SEC. XV**                      **BEAVER DAM FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Beaver Dam Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$128,811,300 and a 95.25% collection rate, which does not exceed the collection rate experienced in 2001/02

**SEC. XVI**                      **BLOWING ROCK RURAL FIRE DIST. TAX**

An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Blowing Rock Rural Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$ 523,720,600 and a 97.5% collection rate, which does not exceed the collection rate experienced in 2001/02

**SEC. XVII**                    **SHAWNEEHAW FIRE DIST. TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Shawneehaw Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$100,059,900 and a 96.25% collection rate, which does not exceed the collection rate experienced in 2001/02.

**SEC. XVIII**                    **ZIONVILLE FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Zionville Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$ 137,155,300 and a 94.75% collection rate, which does not exceed the collection rate experienced in 2001/02.

**SEC. XIX**                    **COVE CREEK FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Cove Creek Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$ 274,340,100 and a 95.25% collection rate, which does not exceed the collection rate experienced in 2001/02.

**SEC. XX**                    **MEAT CAMP/CRESTON FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Meat Camp Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$ 261,400,700 and a 95.5% collection rate, which does not exceed the collection rate experienced in 2001/02.

An ad valorem tax rate of \$0.03 per \$100 at full valuation is hereby established as the official tax rate for the Meat Camp/Creston Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$ 10,441,500 and a 86.25% collection rate, which does not exceed the collection rate experienced in 2001/02.

**SEC. XXI**                    **STEWART SIMMONS FIRE DISTRICT TAX**

An ad valorem tax rate of \$0.05 per \$100 at full valuation is hereby established as the official tax rate for the Stewart Simmons Fire District for this fiscal year, 2003/04. This rate is based on a total base valuation of \$ 73,902,626 and a 96% collection rate, which does not exceed the collection rate experienced in 2001/02.

**SEC. XXII**                    **COUNTY TAX RATE ESTABLISHED**

An ad valorem tax rate of \$0.35 per \$100 at full valuation is hereby established as the official tax rate for the Watauga County for this fiscal year, 2003/04. This rate is based on a total base valuation of \$5,240,414,300 and an estimated 97% collection rate, which does not exceed the collection rate experienced during the 2001/02 fiscal year.



**SEC. XXIII**            **SOLID WASTE FEES ESTABLISHED**

Commercial & Other Non-Residential Tipping Fees - \$40 per ton (includes scrap metal & demolitions)  
Waste amounts less than one ton will be charged a prorated fee of \$40 per ton.  
Residential Landfill Fee (per residence County-wide) - \$45 per year  
Green Box Fee (per residence, non-municipal only) - \$20 per year  
Mulch Sales - \$5.00-per ton  
Brush/Stump tipping fee - \$25.00 ton  
Small animal carcass disposal fee - \$5.00  
Large animal carcass disposal fee - \$25.00  
Tire trailer rental - \$75.00 per trailer drop

**SEC. XXIV**            **SPECIAL AUTHORIZATION - COUNTY MANAGER  
BUDGET OFFICER**

- A.            The County Manager shall serve as Budget Officer and shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
- B.            The County Manager shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board on the next succeeding Financial Report.
- C.            He may make interfund loans for a period of not more than 60 days.
- D.            Interfund transfers, established in the budget document, may be accomplished without recourse to the Board.
- E.            The County Manager (Budget Officer) shall be compensated \$3006.10 salary on a bi-weekly basis for FY 2003/04

**SEC. XXV**            **RESTRICTIONS - COUNTY MANAGER (BUDGET OFFICER)**

- A.            The interfund transfers of monies, except as noted in XXII (paragraphs C and D), shall be accomplished by Board authorization only.
- B.            Salary increases shall be granted in accordance with the official pay plan of Watauga County, duly adopted by the Board of Commissioners.
- C.            Utilization of appropriations established in the following funds may be accomplished only with the express approval of the Board.
  - 1. Debt Service Fund
- D.            The County Manager shall be authorized to reallocate contingency funds from the General Administration budget. Such transfers or expenditures shall be reported to the Board at its regular meeting, and recorded in the minutes per N. C. G. S. 150-13 (b) (3).

**SEC. XXVI            UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This Ordinance and the Budget Document shall be the basis of the financial plan for the Watauga County Government during the 2003/04 fiscal year. The Budget Officer shall administer the budget, and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

State derived reimbursement revenues are budgeted based on current State of North Carolina law. If these reimbursements are eliminated or further reduced, these alterations will be reflected by budget amendments at a later date.

ATTEST:

Anita Fogle, Clerk to the Board

(SEAL)

\_\_\_\_\_  
*James Coffey, Chairman*

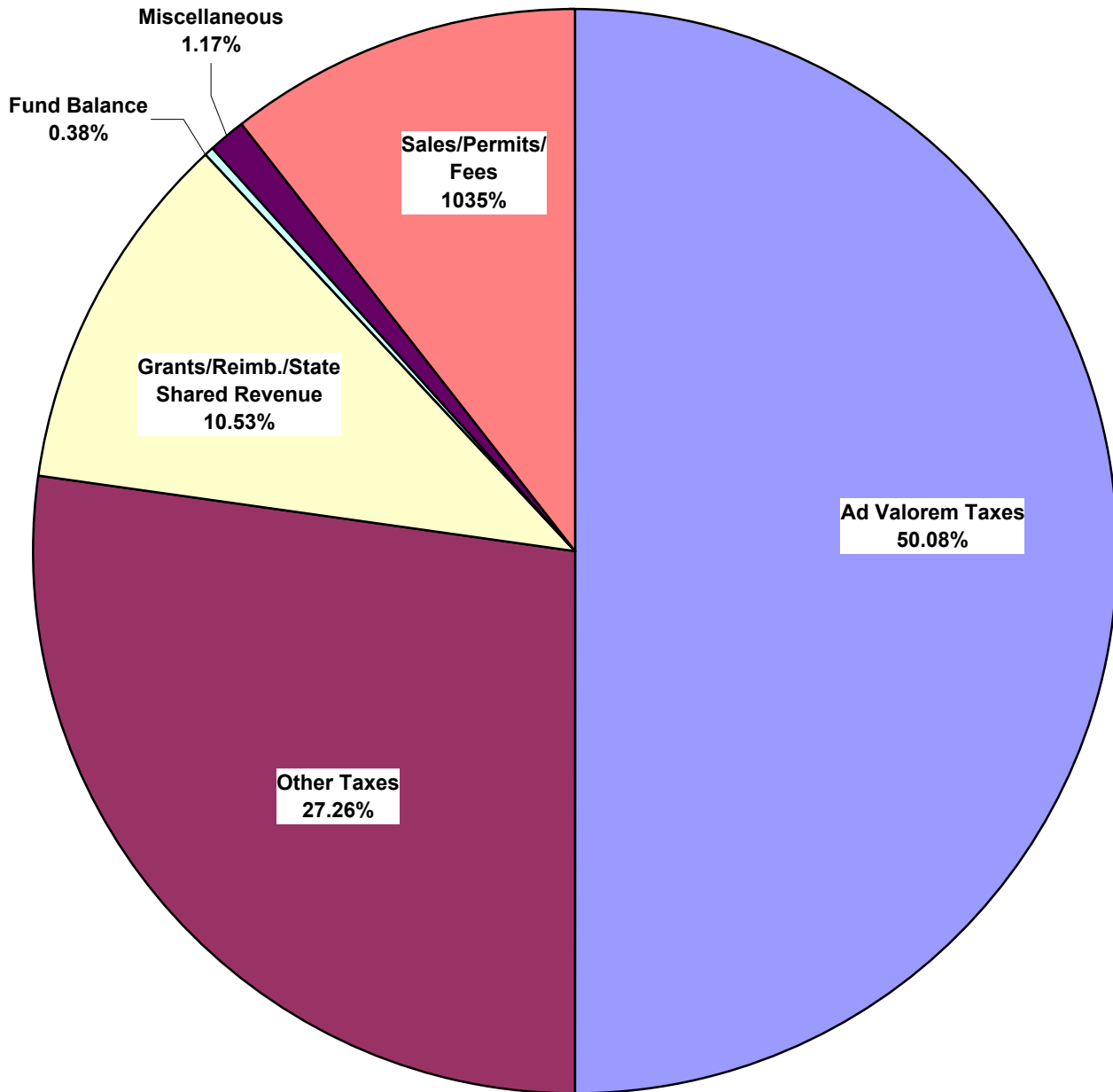
\_\_\_\_\_  
*Jimmy Hodges, Vice-Chairman*

\_\_\_\_\_  
*Keith Honeycutt, Commissioner*

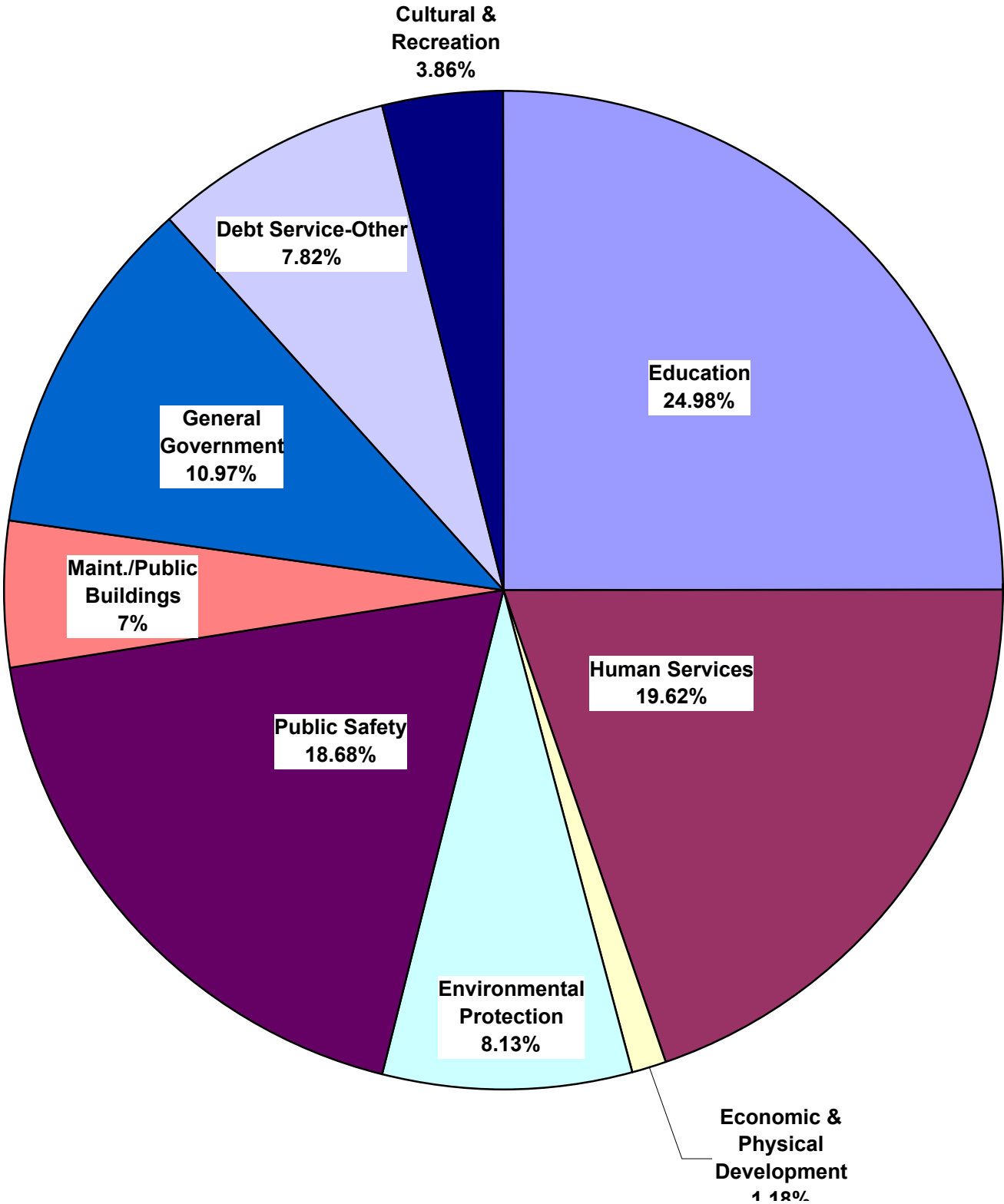
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*David Blust, Commissioner*

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*Allen Trivette, Commissioner*

**WATAUGA COUNTY REVENUES  
FY 2003/04**



**WATAUGA COUNTY EXPENDITURES  
FY 2003/04**



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**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>GENERAL FUND REVENUES</b>					
<b>TAXES-AD VALOREM F/Y 1900-1999</b>					
10-3100-318000 INTEREST ON DELINQUENT TAXES	-75,000	-70,000	-65,000	-65,000	-65,000
10-3100-318800 PRIOR YEARS 1992-2001	-300,000	-210,000	-200,000	-200,000	-200,000
10-3100-319800 TAXES AD VALOREM FY 98-99		0	0	0	0
10-3100-319900 TAXES AD VALOREM FY 99-2000		0	0	0	0
<b>TOTALS TAXES-AD VALOREM F/Y 1900-1999</b>	<b>-\$375,000</b>	<b>-\$280,000</b>	<b>-\$265,000</b>	<b>-\$265,000</b>	<b>-\$265,000</b>
<b>TAXES AD VALOREM F/Y 2000-2099</b>					
10-3101-312000 TAXES AD VALOREM FY 2000-01	0	0	0	0	0
10-3101-312001 TAXES AD VALOREM FY 2001-02	-14,121,298	0	0	0	0
10-3101-312002 TAXES AD VALOREM FY 2002-03	0	-18,216,221	0	0	0
10-3101-312003 TAXES AD VALOREM FY 2003-04	0	0	-18,205,200	-18,205,200	-17,789,800
<b>TOTALS TAXES AD VALOREM 2000-2099</b>	<b>-\$14,121,298</b>	<b>-\$18,216,221</b>	<b>-\$18,205,200</b>	<b>-\$18,205,200</b>	<b>-\$17,789,800</b>
<b>OTHER TAXES</b>					
10-3200-323100 1% LOCAL OPTION SALES TAX	-4,716,329	-4,810,656	-4,906,869	-4,906,869	-4,906,869
10-3200-323200 1/2% LOCAL OPTION SALES TAX-40	-1,784,000	-1,802,850	-1,766,793	-1,766,793	-1,766,793
10-3200-323300 1/2% LOCAL OPTION SALES TAX-42	-1,763,840	-1,782,650	-1,746,997	-1,746,997	-1,746,997
10-3200-323400 1/2% LOCAL OPTION SALES TAX-44	0	-999,832	-1,484,947	-1,484,947	-1,484,947
10-3200-324000 REAL PROP.TRANS./EXCISE STAMPS	-350,000	-300,000	-368,583	-368,583	-368,583
10-3200-326100 CABLE TV FRANCHISE TAX	-100,000	-105,000	-115,000	-115,000	-115,000
10-3200-326600 ABC/5 CENT/BOTTLE	-15,000	-15,000	-15,000	-15,000	-15,000
10-3200-341401 GROSS RECEIPTS TAX-COUNTY	-18,000	-25,000	-25,000	-25,000	-25,000
<b>TOTALS OTHER TAXES</b>	<b>-\$8,747,169</b>	<b>-\$9,840,988</b>	<b>-\$10,429,189</b>	<b>-\$10,429,189</b>	<b>-\$10,429,189</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>INTERGOVERNMENTAL REVENUES</b>						
10-3300-343101	NCDOT-HELMET GRANT	-2,000	0	0	0	0
10-3300-343102	321 SPEED REDUCTION GRANT		-61,754	-33,383	-33,383	-33,383
10-3300-343107	COMPUTER SYSTEM UPGRADE PROJ.	0	0	0	0	0
10-3300-343108	VIDEO ARRAIGNMENT GRANT	0	0	0	0	0
10-3300-343300	EMERGENCY MANAGEMENT GRANT	-8,878	-8,878	-8,878	-8,878	-8,878
10-3300-343302	EMERG.MGT.GRANT-SUPPLEMENTAL	0	0	0	0	0
10-3300-343303	CCPS-LEPC HAZARDOUS MATERIALS	0	0	0	0	0
10-3300-343304	FEMA DISASTER RELIEF	0	0	0	0	0
10-3300-343500	NATIONAL HISTORIC REGISTRY	-32,000	-26,400	0	0	0
10-3300-345000	ELDERLY & HAND.TRAN.ASSISTANCE	-33,774	-32,697	0	0	0
10-3300-345001	WORK FIRST TRAN. ASSISTANCE	-3,539	-3,587	0	0	0
10-3300-345002	RURAL GENERAL PUBLIC	-27,018	-34,687	0	0	0
10-3300-349510	GOLDEN LEAF	-10,000	0	0	0	0
10-3300-349600	SOIL & WATER CON.STATE MATCH	-4,000	-4,000	-4,000	-4,000	-4,000
10-3300-349601	SOIL CONSERVATION COST SHARE	-17,041	-16,500	-19,000	-19,000	-19,000
10-3300-352100	CRIM.JUSTICE PART.PROGRAM	-55,661	-55,661	0	0	0
10-3300-352102	REACHING ADOLESCENTS PROGRAM	-17,335	0	0	0	0
10-3300-358200	VETERANS SERVICE GRANT	-2,000	-2,000	-2,000	-2,000	-2,000
10-3300-359110	PUB.SCHOOLS NAT.FOREST SERVICE	-500	-500	-500	-500	-500
10-3300-369811	RESTORATIVE JUSTICE PROJECT	0	0	0	0	0
<b>TOTALS INTERGOVERNMENTAL REVENUES</b>		<b>-\$213,746</b>	<b>-\$246,664</b>	<b>-\$67,761</b>	<b>-\$67,761</b>	<b>-\$67,761</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PAYMENT IN LIEU OF TAXES</b>						
10-3311-320000	INTERGOVERNMENTAL REV-FED.	-6,800	-7,000	-7,000	-7,000	-7,000
<b>TOTALS PAYMENT IN LIEU OF TAXES</b>		<b>-\$6,800</b>	<b>-\$7,000</b>	<b>-\$7,000</b>	<b>-\$7,000</b>	<b>-\$7,000</b>
<b>STATE SHARED REVENUES</b>						
10-3315-331800	INTANGIBLES TAX	-370,000	0	0	0	0
10-3315-332300	COURT FACILITIES FEES	-90,000	-90,408	-92,500	-92,500	-92,500
10-3315-332500	FOOD STAMP PURCHASES TAX REIMB	-22,800	0	0	0	0
10-3315-332600	SEN.CITIZENS TAX EX.REF.-50%	-29,000	0	0	0	0
10-3315-332700	20% INV.TAX REIMBURSEMENT	-73,000	0	0	0	0
10-3315-332701	80% INV.TAX REIMBURSEMENT	-143,000	0	0	0	0
10-3315-332702	MANUFACTURER'S INV.TAX REIMB.	-62,032	0	0	0	0
<b>TOTALS STATE SHARED REVENUES</b>		<b>-\$789,832</b>	<b>-\$90,408</b>	<b>-\$92,500</b>	<b>-\$92,500</b>	<b>-\$92,500</b>
<b>CONTROLLED SUBSTANCE TAX</b>						
10-3317-343109	SHERIFF-RESTRICTED REVENUE	0	0	0	0	0
<b>TOTALS CONTROLLED SUBSTANCE TAX</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PERMITS &amp; FEES</b>						
10-3341-341000	FIRE INSPECTION FEES	-4,500	-2,000	-2,000	-2,000	-2,000
10-3341-341800	MARRIAGE LICENSES	-11,060	-5,400	-10,000	-10,000	-10,000
10-3341-341801	REG.OF DEED FEES	-210,000	-420,000	-477,750	-477,750	-477,750
10-3341-341802	REG. OF DEED-SUPP.10%	0	-42,000	-53,083	-53,083	-53,083
10-3341-343100	GUN PERMITS-SHERIFF	-3,000	-3,500	-2,777	-2,777	-2,777
10-3341-343101	CONCEALED WEAPONS-SHERIFF	-7,500	-5,500	-1,906	-5,500	-5,500
10-3341-343102	CONCEALED WEAPONS-FINGERPRINT	-750	-650	-843	-843	-843
10-3341-343103	SERVING CIVIL SUMMONS	-12,300	-12,300	-12,032	-12,032	-12,032
10-3341-343104	DRUG FEES AWARDED BY COURT	-1,000	-1,000	-1,163	-1,163	-1,163
10-3341-343200	JAIL & OFFICER FEES	-35,000	-40,000	-27,598	-40,000	-40,000
10-3341-343500	PLANNING & INSPECTION FEES	-200,000	-205,000	-270,000	-270,000	-270,000
<b>TOTALS PERMITS &amp; FEES</b>		<b>-\$485,110</b>	<b>-\$737,350</b>	<b>-\$859,152</b>	<b>-\$875,148</b>	<b>-\$875,148</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>TAX COLLECTION FEE-TOWNS</b>					
10-3414-341401 TOWN OF BOONE-TAX ACCT.	-48,000	-48,000	-55,000	-55,000	-55,000
10-3414-341402 BLOWING ROCK-TAX ACCT.	-950	-950	-1,050	-1,050	-1,050
10-3414-341403 BEECH MTN. -TAX ACCT.	-350	-450	-500	-500	-500
10-3414-341404 SEVEN DEVILS-TAX ACCT.	-150	-150	-175	-175	-175
10-3414-341405 GROSS RECEIPTS TAX COLL.-TOB	-150	-285	-350	-350	-350
<b>TOTALS TAX COLLECTION FEE-TOWNS</b>	<b>-\$49,600</b>	<b>-\$49,835</b>	<b>-\$57,075</b>	<b>-\$57,075</b>	<b>-\$57,075</b>
<b>JAIL MEDICAL SERVICES</b>					
10-3432-343202 MEDICAL FEES-INMATES	0	-3,500	-4,453	-4,453	-4,453
<b>TOTALS JAIL MEDICAL SERVICES</b>		<b>-\$3,500</b>	<b>-\$4,453</b>	<b>-\$4,453</b>	<b>-\$4,453</b>
<b>PROJECT ON AGING</b>					
10-3586-332000 HOME & COMMUNITY BLOCK GRANT	-229,912	-228,997	-232,697	-232,697	-232,697
10-3586-332001 MEDICAID REIMB. FEES	-995,000	-838,500	-850,000	-850,000	-850,000
10-3586-332002 USDA	-25,400	-25,000	-25,000	-25,000	-25,000
10-3586-332003 POA IN-HOME SER.-SOC.SERVICES	-15,340	-15,340	-15,340	-15,340	-15,340
10-3586-332004 STATE SENIOR CENTER FUNDING	0	-12,718	0	0	0
10-3586-384000 DONATIONS	-20,000	-20,526	-20,000	-20,000	-20,000
10-3586-385501 TOWN OF BOONE	-6,000	-6,000	-6,000	-6,000	-6,000
10-3586-385502 SENIOR GAMES	-6,000	-4,500	-4,500	-4,500	-4,500
<b>TOTALS PROJECT ON AGING</b>	<b>-\$1,297,652</b>	<b>-\$1,151,581</b>	<b>-\$1,153,537</b>	<b>-\$1,153,537</b>	<b>-\$1,153,537</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>RECREATION REVENUES</b>						
10-3612-361220	AQUATICS	-80,000	-82,000	-85,000	-45,000	-45,000
10-3612-361250	ATHLETICS	-130,000	-138,000	-142,000	-142,000	-142,000
10-3612-361260	SPECIAL POPULATIONS PROGRAMS	-25,000	-28,000	-29,000	-29,000	-29,000
10-3612-361261	VERY SPECIAL ARTS GRANT	-500	0	0	0	0
10-3612-361280	SPECIAL PROGRAMS	-32,000	-42,000	-44,000	-44,000	-44,000
10-3612-385501	TOWN OF BOONE	-44,880	-44,800	-44,800	-44,800	-44,800
10-3612-385503	ASU-FIELD USE	-5,000	-5,000	-5,000	-5,000	-5,000
10-3612-386001	FACILITY RENTALS-COVE CREEK	-2,500	-3,000	-3,200	-3,200	-3,200
10-3612-386002	FACILITY RENTALS-OPTIMIST	-2,300	-2,500	-3,000	-3,000	-3,000
<b>TOTALS RECREATION REVENUES</b>		<b>-\$322,180</b>	<b>-\$345,300</b>	<b>-\$356,000</b>	<b>-\$316,000</b>	<b>-\$316,000</b>
<b>INTEREST EARNED ON INVESTMENTS</b>						
10-3831-349100	GENERAL FUND	-403,509	-241,847	-240,000	-240,000	-240,000
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>		<b>-\$403,509</b>	<b>-\$241,847</b>	<b>-\$240,000</b>	<b>-\$240,000</b>	<b>-\$240,000</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SALES &amp; SERVICES</b>						
10-3835-341405	SALE OF TAX MAPS	-1,900	-400	-500	-500	-500
10-3835-341700	ELECTIONS REVENUES	-21,873	-21,529	-30,246	-30,246	-30,246
10-3835-342100	DATA PROCESSING FEES	-500	-500	-400	-400	-400
10-3835-343201	NC REIMB. FOR PRISONERS	-28,500	-28,000	-29,948	-29,948	-29,948
10-3835-343301	RICH MTN. ANTENNA RENTAL	-2,400	-2,400	-2,500	-2,500	-2,500
10-3835-343800	ANIMAL CONTROL FEES	-750	-1,800	-1,800	-1,800	-1,800
10-3835-384000	DONATIONS-ANIMAL CONTROL	-397	-250	0	0	0
<b>TOTALS SALES &amp; SERVICES</b>		<b>-\$56,320</b>	<b>-\$54,629</b>	<b>-\$65,394</b>	<b>-\$65,394</b>	<b>-\$65,394</b>
<b>MISC. REVENUES</b>						
10-3839-384071	HEALTH INS. TRUST	-30,000	0	0	0	0
10-3839-386000	RENTS	-29,750	-29,750	-29,750	-29,750	-29,750
10-3839-389000	OTHER	-43,295	-360,547	-25,067	-25,067	-25,067
10-3839-389001	COPY REVENUE-REG.OF DEEDS	-14,000	-17,000	-14,000	-14,000	-14,000
10-3839-389003	INMATE PHONE COMMISSION	-10,000	-13,000	-7,656	-7,656	-7,656
<b>TOTALS MISC. REVENUES</b>		<b>-\$127,045</b>	<b>-\$420,297</b>	<b>-\$76,473</b>	<b>-\$76,473</b>	<b>-\$76,473</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PROCEEDS OF DEBT ISSUES</b>					
10-3910-391000 PROCEEDS OF LEASE PURCHASE	0	0	0	0	0
<b>TOTALS PROCEEDS OF DEBT ISSUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
10-3980-398000 TRANSFERS FROM OTHER FUNDS	-38,364	0	0	0	0
10-3980-398121 TRAN. FROM CAPITAL RESERVE	0	0	0	0	0
10-3980-398125 TRANSFER FROM REVALUATION FUNC	-150,028	0	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>	<b>-\$188,392</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE APPROPRIATED</b>					
10-3991-399100 FUND BAL APPROP./ORIGINAL BUD.	-1,033,989	0	-3,357,858	0	0
10-3991-399101 FUND BALANCE APPROP.-NEW	0	0	0	0	0
10-3991-399102 FUND BAL.APPROP.-PR.YR.ENCUMB.	0	0	0	0	0
10-3991-399103 CARRYOVER-PR.YEARS	-74,605	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>	<b>-\$1,108,594</b>	<b>\$0</b>	<b>-\$3,357,858</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS GENERAL FUND REVENUES</b>	<b>-\$28,292,247</b>	<b>-\$31,685,620</b>	<b>-\$35,236,592</b>	<b>-\$31,854,730</b>	<b>-\$31,439,330</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>GENERAL FUND EXPENDITURES</b>					
<b>GOVERNING BODY</b>					
10-4110-426000 OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,000
10-4110-431100 TRAVEL-MILEAGE	300	300	300	300	300
10-4110-431200 TRAVEL-SUBSISTENCE	7,500	7,500	7,500	7,500	7,500
10-4110-432100 TELEPHONE SERVICE	0	0	0	0	0
10-4110-437000 ADVERTISING	500	500	500	500	500
10-4110-439500 EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
10-4110-449100 DUES AND SUBSCRIPTIONS	150	150	150	150	150
10-4110-449900 MISC.-EXPENSE	1,500	1,500	1,500	1,500	1,500
10-4110-467000 BOARD MEMBER FEES	30,060	30,661	31,581	31,581	31,581
10-4110-467001 BD.MEMBER-TRAVEL ALLOW.	9,600	9,600	9,600	9,600	9,600
<b>TOTALS GOVERNING BODY</b>	<b>\$52,610</b>	<b>\$53,211</b>	<b>\$54,131</b>	<b>\$54,131</b>	<b>\$54,131</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>ADMINISTRATION</b>						
10-4120-412100	SALARIES-REGULAR	172,093	184,715	191,104	191,104	192,703
10-4120-12801	CELL PHONE ALLOWANCE	0	840	840	840	840
10-4120-418100	SOCIAL SECURITY CONT.	13,767	14,835	15,356	15,356	15,416
10-4120-418200	RETIREMENT CONT.	8,605	9,230	9,555	9,555	9,593
10-4120-418300	HOSPITAL INS. EXPENSE	13,448	13,288	15,408	15,408	15,408
10-4120-418600	WORKER'S COMPENSATION	844	844	956	956	959
10-4120-418900	OTHER FRINGE -DEFERRED COMP.	5,163	5,538	7,644	7,644	7,675
10-4120-418901	OTHER FRINGE-\$30/MONTH	1,440	1,440	1,440	1,440	1,440
10-4120-426000	OFFICE SUPPLIES	2,000	2,400	2,400	2,400	2,400
10-4120-431100	TRAVEL-MILEAGE	1,500	1,500	1,500	1,500	1,500
10-4120-431200	TRAVEL-SUBSISTENCE	5,000	5,000	5,000	5,000	5,000
10-4120-432100	TELEPHONE SERVICE	700	0	0	0	0
10-4120-432500	POSTAGE	700	825	825	825	825
10-4120-435200	MAINT.& REPAIR-EQUIPMENT	500	500	500	500	500
10-4120-437000	ADVERTISING	500	500	500	500	500
10-4120-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
10-4120-444000	SERVICE & MAINTENANCE CONTRACT	150	150	150	150	150
10-4120-445300	INSURANCE-FIDELITY BONDS	350	175	175	175	175
10-4120-449100	DUES AND SUBSCRIPTIONS	500	500	500	500	500
10-4120-449900	MISC.-EXPENSE	300	300	300	300	300
10-4120-451000	CAPITAL OUTLAY-FURN. & EQUIP.	1,000	0	0	0	0
10-4120-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
<b>TOTALS ADMINISTRATION</b>		<b>\$230,560</b>	<b>\$244,580</b>	<b>\$256,153</b>	<b>\$256,153</b>	<b>\$257,884</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>FINANCE DEPT</b>						
10-4130-412100	SALARIES-REGULAR	210,359	238,629	246,478	246,478	246,478
10-4130-412600	SALARIES-PART-TIME	0	0	0	0	0
10-4130-418100	SOCIAL SECURITY CONT.	16,829	19,090	19,718	19,718	19,718
10-4130-418200	RETIREMENT CONT.	10,518	11,931	12,324	12,324	12,324
10-4130-418300	HOSPITAL INS. EXPENSE	20,172	19,932	23,112	23,112	23,112
10-4130-418600	WORKER'S COMPENSATION	1,052	1,193	1,232	1,232	1,232
10-4130-418900	OTHER FRINGE -DEFERRED COMP.	6,311	7,159	9,859	9,859	9,859
10-4130-418901	OTHER FRINGE-\$30/MONTH	2,160	2,160	2,160	2,160	2,160
10-4130-426000	OFFICE SUPPLIES	3,400	3,900	3,400	3,400	3,400
10-4130-431100	TRAVEL-MILEAGE	700	700	700	700	700
10-4130-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,500	1,500	1,500
10-4130-432500	POSTAGE	1,950	2,200	2,200	2,200	2,200
10-4130-434100	PRINTING	3,000	1,050	1,500	1,500	1,500
10-4130-435200	MAINT.& REPAIR-EQUIPMENT	1,200	1,200	1,500	1,500	1,500
10-4130-437000	ADVERTISING	150	150	150	150	150
10-4130-439500	EMPLOYEE TRAINING	1,200	1,200	1,000	1,000	1,000
10-4130-445300	INSURANCE-FIDELITY BONDS	175	175	175	175	175
10-4130-449100	DUES AND SUBSCRIPTIONS	1,200	1,200	1,275	1,275	1,275
10-4130-449900	MISC.-EXPENSE	200	200	200	200	200
10-4130-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4130-469100	PROFESSIONAL SERVICES-AUDIT	33,400	37,000	37,000	37,000	37,000
104130-469500	CONTRACTED SERVICES	6,000	5,700	0	0	0
10-4130-469505	CONT.SERVICES-INTERNET ACCESS	0	300	300	300	300
<b>TOTALS FINANCE DEPT</b>		<b>\$321,476</b>	<b>\$356,569</b>	<b>\$365,783</b>	<b>\$365,783</b>	<b>\$365,783</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>TAX ADMINISTRATION</b>						
10-4140-412100	SALARIES-REGULAR	582,067	604,164	624,177	624,177	624,177
10-4140-412600	SALARIES-PART-TIME	3,000	3,000	3,000	3,000	3,000
10-4140-412801	CELLPHONE ALLOWANCE	0	2,520	2,520	2,520	2,520
10-4140-418100	SOCIAL SECURITY CONT.	46,565	48,051	50,376	50,376	50,376
10-4140-418200	RETIREMENT CONT.	29,103	29,756	31,209	31,209	31,209
10-4140-418300	HOSPITAL INS. EXPENSE	60,516	59,796	69,336	69,336	69,336
10-4140-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4140-418600	WORKER'S COMPENSATION	2,925	2,991	3,136	3,136	3,136
10-4140-418900	OTHER FRINGE -DEFERRED COMP.	17,462	17,853	24,967	24,967	24,967
10-4140-418901	OTHER FRINGE-\$30/MONTH	6,480	6,480	6,480	6,480	6,480
10-4140-425100	MOTOR FUELS AND LUBRICANTS	1,920	1,920	2,496	2,496	2,496
10-4140-425200	TIRES	800	800	800	800	800
10-4140-426000	OFFICE SUPPLIES	6,220	6,240	6,850	6,500	6,500
10-4140-427000	PURCHASES FOR RESALE	500	1,200	1,700	1,500	1,500
10-4140-431100	TRAVEL-MILEAGE	840	1,200	2,000	1,200	1,200
10-4140-431200	TRAVEL-SUBSISTENCE	4,800	4,800	15,180	4,800	4,800
10-4140-432100	TELEPHONE SERVICE	1,900	0	0	0	0
10-4140-432500	POSTAGE	27,500	32,654	37,129	36,500	36,500
10-4140-434100	PRINTING	10,175	13,425	18,423	13,425	13,425
10-4140-435200	MAINT.& REPAIR-EQUIPMENT	5,270	5,380	5,680	5,680	5,680
10-4140-435300	MAINT.& REPAIR-VEHICLES	2,000	3,240	3,500	3,240	3,240
10-4140-437000	ADVERTISING	4,000	4,650	6,250	6,250	6,250
10-4140-439500	EMPLOYEE TRAINING	2,750	4,500	6,570	4,500	4,500
10-4140-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-4140-445300	INSURANCE-FIDELITY BONDS	450	500	500	500	500
10-4140-449100	DUES AND SUBSCRIPTIONS	2,010	2,135	2,885	2,135	2,135
10-4140-449900	MISC.-EXPENSE	500	500	1,000	500	500
10-4140-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	11,971	17,500	0	0
10-4140-467000	BOARD MEMBER FEES	22,500	13,125	9,375	9,375	9,375
10-4140-469101	PROFESSIONAL SER.-LEGAL	25,000	25,000	35,000	35,000	35,000

**WATAUGA COUNTY  
ADOPTED BUDGET  
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<b>GL ACCOUNT NUMB</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR YR. BUDGET 2001-02</b>	<b>CURR. YR. BUDGET 2002-03</b>	<b>DEPART. REQUEST 2003-04</b>	<b>ADMN. RECOMMEND 2003-04</b>	<b>BOARD APPROVED 2003-04</b>
10-4140-469500	CONTRACTED SERVICES	3,000	3,500	42,000	8,000	8,000
10-4140-469501	CONT. SERVICES - ORTHO MAPS	0	25,000	75,000	0	0
10-4140-469507	CONT.SER.-BUS.AUDIT	43,750	32,500	20,250	20,250	20,250
<b>TOTALS TAX ADMINISTRATION</b>		<b>\$914,003</b>	<b>\$968,851</b>	<b>\$1,125,289</b>	<b>\$977,852</b>	<b>\$977,852</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>TAX REVALUATION</b>						
10-4141-412100	SALARIES-REGULAR	0	45,954	46,370	46,370	46,370
10-4141-412600	SALARIES-PART-TIME	65,520	12,700	20,000	20,000	20,000
10-4141-412801	CELLPHONE ALLOWANCE	0	0	420	420	420
10-4141-418100	SOCIAL SECURITY CONT.	5,242	4,676	5,343	5,343	5,343
10-4141-418200	RETIREMENT-CONT.	0	2,298	2,319	2,319	2,319
10-4141-418300	HOSPITAL INS. EXPENSE	0	6,644	7,704	7,704	7,704
10-4141-418600	WORKER'S COMPENSATION	328	230	332	332	332
10-4141-418900	OTHER FRINGE-DEFERRED COMP	0	1,379	1,855	1,855	1,855
10-4141-418901	OTHER FRINGE-\$30/MONTH	0	720	720	720	720
10-4141-429000	OTHER SUPPLIES	38,000	1,500	2,500	2,500	2,500
10-4141-431100	TRAVEL-MILEAGE	200	1,000	1,000	1,000	1,000
10-4141-432100	TELEPHONE SERVICE	4,950	4,452	4,032	4,032	4,032
10-4141-437000	ADVERTISING	500	0	300	300	300
10-4141-451000	CAPITAL OUTLAY-FURN. & EQUIP.	900	0	0	0	0
10-4141-469500	CONTRACTED SERVICES	115,000	0	30,000	30,000	30,000
<b>TOTALS TAX REVALUATION</b>		<b>\$230,640</b>	<b>\$81,553</b>	<b>\$122,895</b>	<b>\$122,895</b>	<b>\$122,895</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>LEGAL SERVICES</b>					
10-4150-431200 TRAVEL-SUBSISTENCE	1,400	1,200	1,200	1,200	1,200
10-4150-469101 PROFESSIONAL SER.-LEGAL	35,000	35,000	85,000	85,000	85,000
<b>TOTALS LEGAL SERVICES</b>	<b>\$36,400</b>	<b>\$36,200</b>	<b>\$86,200</b>	<b>\$86,200</b>	<b>\$86,200</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>COURT FACILITIES</b>					
10-4160-426000 OFFICE SUPPLIES	2,500	2,200	2,200	2,200	2,200
10-4160-429001 OTHER SUPPLIES-LAW BOOKS	1,500	1,500	1,500	1,500	1,500
10-4160-439903 JURY COMMISSION EXPENSE	750	0	750	750	750
10-4160-449900 MISC.-EXPENSE	1,200	500	500	500	500
10-4160-451000 CAPITAL OUTLAY-FURN. & EQUIP.	1,680	2,500	2,500	2,500	2,500
<b>TOTALS COURT FACILITIES</b>	<b>\$7,630</b>	<b>\$6,700</b>	<b>\$7,450</b>	<b>\$7,450</b>	<b>\$7,450</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>ELECTIONS</b>						
10-4170-412100	SALARIES-REGULAR	80,643	87,152	90,032	90,032	90,032
10-4170-412600	SALARIES-PART-TIME	10,000	35,500	32,510	25,000	25,000
10-4170-418100	SOCIAL SECURITY CONT.	7,251	10,092	9,803	9,203	9,203
10-4170-418200	RETIREMENT CONT.	4,032	4,255	4,502	4,502	4,502
10-4170-418300	HOSPITAL INS. EXPENSE	10,086	9,966	11,556	11,556	11,556
10-4170-418600	WORKER'S COMPENSATION	453	631	613	575	575
10-4170-418900	OTHER FRINGE -DEFERRED COMP.	2,419	2,553	3,601	3,601	3,601
10-4170-418901	OTHER FRINGE-\$30/MONTH	1,080	1,080	1,080	1,080	1,080
10-4170-426000	OFFICE SUPPLIES	6,000	5,000	8,500	5,000	5,000
10-4170-431100	TRAVEL-MILEAGE	1,500	1,500	2,992	1,500	1,500
10-4170-431200	TRAVEL-SUBSISTENCE	3,500	3,500	7,484	3,000	3,000
10-4170-432100	TELEPHONE SERVICE	900	1,000	1,000	1,000	1,000
10-4170-432500	POSTAGE	6,000	9,250	7,000	7,000	7,000
10-4170-434100	PRINTING	8,500	13,000	13,268	13,000	13,000
10-4170-435200	MAINT.& REPAIR-EQUIPMENT	6,889	14,550	7,796	7,796	7,796
10-4170-437000	ADVERTISING	2,565	1,920	2,230	2,230	2,230
10-4170-439500	EMPLOYEE TRAINING	1,500	1,500	3,080	1,500	1,500
10-4170-441200	RENT-BUILDING	1,624	1,185	800	800	800
10-4170-449100	DUES AND SUBSCRIPTIONS	625	630	627	300	300
10-4170-449900	MISC.-EXPENSE	300	550	550	550	550
10-4170-451000	CAPITAL OUTLAY-FURN. & EQUIP.	50,000	103,339	231,000	0	0
10-4170-467000	BOARD MEMBER FEES	9,600	9,600	9,600	9,600	9,600
10-4170-467001	ELECTION OFFICIALS	37,706	49,188	41,240	41,240	41,240
10-4170-469500	CONTRACTED SERVICES-OTHER	4,400	3,120	2,400	2,400	2,400
<b>TOTALS ELECTIONS</b>		<b>\$257,573</b>	<b>\$370,061</b>	<b>\$493,264</b>	<b>\$242,465</b>	<b>\$242,465</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>REGISTER OF DEEDS</b>						
10-4180-412100	SALARIES-REGULAR	218,072	228,710	233,639	233,639	233,639
10-4180-412600	SALARIES-PART-TIME	0	0	0	0	0
10-4180-413400	SUPPLEMENTAL RETIRE-REG.DEEDS	10,956	21,798	21,727	21,727	21,727
10-4180-418100	SOCIAL SECURITY CONT.	17,496	17,986	18,691	18,691	18,691
10-4180-418200	RETIREMENT CONT.	10,935	11,241	11,682	11,682	11,682
10-4180-418300	HOSPITAL INS. EXPENSE	23,534	23,254	26,964	26,964	26,964
10-4180-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4180-418600	WORKER'S COMPENSATION	1,094	1,124	1,168	1,168	1,168
10-4180-418900	OTHER FRINGE -DEFERRED COMP.	5,062	5,154	7,096	7,096	7,096
10-4180-418901	OTHER FRINGE-\$30/MONTH	2,520	2,520	2,520	2,520	2,520
10-4180-426000	OFFICE SUPPLIES	27,141	34,881	35,321	35,321	35,321
10-4180-431100	TRAVEL-MILEAGE	1,213	1,189	952	952	952
10-4180-431200	TRAVEL-SUBSISTENCE	1,484	1,546	1,688	1,546	1,546
10-4180-432100	TELEPHONE SERVICE	1,506	1,506	500	500	500
10-4180-432500	POSTAGE	3,120	4,260	8,400	8,400	8,400
10-4180-434100	PRINTING	1,651	1,135	1,419	1,419	1,419
10-4180-435200	MAINT.& REPAIR-EQUIPMENT	200	250	300	300	300
10-4180-439500	EMPLOYEE TRAINING	940	810	655	635	635
10-4180-443900	RENT-EQUIPMENT	913	489	0	0	0
10-4180-444000	SERVICE & MAINTENANCE CONTRACT	27,557	30,175	10,270	10,270	10,270
10-4180-445300	INSURANCE-FIDELITY BONDS	175	175	175	175	175
10-4180-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4180-449100	DUES AND SUBSCRIPTIONS	510	535	534	534	534
10-4180-449900	MISC EXPENSE			500	500	500
10-4180-451000	CAPITAL OUTLAY-FURN. & EQUIP.	17,500	0	0	0	0



**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
10-4180-469106	PROF.SERVICES-IMAGING CONSULT	11,126	0	0	0	0
10-4180-469500	CONTRACTED SERVICES	2,875	21,065	6,500	6,500	6,500
10-4180-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
<b>TOTALS REGISTER OF DEEDS</b>		<b>\$387,580</b>	<b>\$409,803</b>	<b>\$390,701</b>	<b>\$390,539</b>	<b>\$390,539</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>GENERAL ADMINISTRATION</b>						
10-4199-412100	SALARIES-PAY PLAN ADJUSTMENTS	140,000	140,000	135,780	135,780	95,780
10-4199-418300	HOSPITAL INS.-RETIREEES	30,000	15,000	20,000	20,000	20,000
10-4199-418500	UNEMPLOYMENT CONTRIBUTIONS	16,000	5,000	20,000	20,000	5,000
10-4199-418600	WORKER'S COMPENSATION		15,934	0	0	0
10-4199-426000	OFFICE SUPPLIES	3,000	2,941	3,000	3,000	3,000
10-4199-435200	MAINT.& REPAIR-EQUIPMENT	12,000	12,000	12,000	12,000	12,000
10-4199-441101	RENT-LAND (PARKING LOT)	4,200	7,200	10,000	10,000	10,000
10-4199-445100	INS.-PROP., GEN & PROF. LIAB.	139,821	219,612	300,000	275,000	255,000
10-4199-445101	INSURANCE-PROP.-DEDUCTIBLE	14,980	15,000	15,000	15,000	15,000
10-4199-445400	INSURANCE-PROF. LIABILITY	0	0	0	0	0
10-4199-449100	DUES AND SUBSCRIPTIONS	12,000	12,000	12,000	12,000	12,000
10-4199-449900	MISC.-EXPENSE	15,000	18,000	30,000	30,000	30,000
10-4199-449901	MISC.-WELLNESS PROGRAM	2,500	2,500	0	0	0
10-4199-449902	MISC.EXP-LEGAL CONTINGECY	0	200,000	200,000	149,645	0
10-4199-449903	MISC.-BLOOD BORNE PATHOGENS	3,000	3,000	3,000	3,000	3,000
10-4199-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	10,000	0	0	0
10-4199-469103	PROFESSIONAL SERVICES-EDC	0	0	0	0	45,000
10-4199-469199	PROFESSIONAL SERVICES-OTHER	90,000	123,100	115,000	115,000	115,000
10-4199-469506	CONT.SERVICES-PARKING MGT.	10,000	10,000	7,500	7,500	7,500
10-4199-499100	CONTINGENCY	190,000	239,411	375,000	375,000	274,346
<b>TOTALS GENERAL ADMINISTRATION</b>		<b>\$682,501</b>	<b>\$1,050,698</b>	<b>\$1,258,280</b>	<b>\$1,182,925</b>	<b>\$902,626</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>INFORMATION TECHNOLOGY</b>						
10-4210-412100	SALARIES-REGULAR	136,713	154,185	159,302	159,302	159,302
10-4210-418100	SOCIAL SECURITY CONT.	10,937	12,281	12,744	12,744	12,744
10-4210-418200	RETIREMENT CONT.	6,836	7,676	7,965	7,965	7,965
10-4210-418300	HOSPITAL INS. EXPENSE	11,767	13,288	15,408	15,408	15,408
10-4210-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4210-418600	WORKER'S COMPENSATION	684	767	797	797	797
10-4210-418900	OTHER FRINGE -DEFERRED COMP.	4,101	4,605	6,372	6,372	6,372
10-4210-418901	OTHER FRINGE-\$30/MONTH	1,260	1,260	1,440	1,440	1,440
10-4210-426000	OFFICE SUPPLIES	500	1,150	750	750	750
10-4210-429000	OTHER SUPPLIES	13,000	22,000	23,388	22,000	22,000
10-4210-431100	TRAVEL-MILEAGE	250	500	500	500	500
10-4210-431200	TRAVEL-SUBSISTENCE	2,500	2,690	1,460	1,200	1,200
10-4210-431500	TRAVEL-MUNIS TRAIN.SUBSISTENCE	500	500	500	500	500
10-4210-431600	TRAVEL-MUNIS TRAIN.MILEAGE	500	500	300	300	300
10-4210-432100	TELEPHONE SERVICE	525	525	640	640	640
10-4210-432500	POSTAGE	100	100	100	100	100
10-4210-435200	MAINT.& REPAIR-EQUIPMENT	1,500	3,500	5,000	5,000	5,000
10-4210-437000	ADVERTISING	150	150	0	0	0
10-4210-439500	EMPLOYEE TRAINING	9,044	9,515	1,650	1,650	1,650
10-4210-439501	EMP.TRAINING-OTHER DEPARTMENTS	0	24,100	15,675	0	0
10-4210-442200	DP SOFTWARE ANNUAL LICENSE	40,456	48,266	59,359	59,359	59,359
10-4210-442201	PC SOFTWARE/LICENSES	10,661	25,975	19,425	19,425	19,425
10-4210-444000	SERVICE & MAINTENANCE CONTRACT	23,671	15,670	18,775	18,775	18,775
10-4210-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4210-449100	DUES AND SUBSCRIPTIONS	200	200	100	100	100
10-4210-451000	CAPITAL OUTLAY-FURN. & EQUIP.	4,900	17,325	1,500	1,500	1,500
10-4210-452000	CAP.OUTLAY-DATA PROC.EQUIP.	90,300	35,364	72,042	31,634	31,634
10-4210-452001	CAP.OUTLAY-DP EQUIP.-ROD	0	0	0	0	0
10-4210-452100	CAP. OUTLAY COMPUTER SOFTWARE	32,000	108,662	53,855	52,100	52,100
10-4210-469101	PROFESSIONAL SER.-OTHER	67,000	46,528	40,200	2,000	2,000

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
10-4210-469505     CONT.SERVICES-INTERNET ACCESS	15,156	17,814	19,466	19,466	19,466
<b>TOTALS INFORMATION TECHNOLOGIES</b>	<b>\$485,211</b>	<b>\$575,096</b>	<b>\$538,713</b>	<b>\$441,027</b>	<b>\$441,027</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>MAINTENANCE</b>						
10-4260-412100	SALARIES-REGULAR	570,005	610,910	627,189	625,643	625,643
10-4260-412600	SALARIES-PART-TIME	8,010	7,350	15,989	15,989	15,989
10-4260-412801	CELLPHONE ALLOWANCE	0	420	420	420	420
10-4260-418100	SOCIAL SECURITY CONT.	46,241	48,949	51,488	51,364	51,364
10-4260-418200	RETIREMENT CONT.	28,500	29,758	31,282	31,282	31,282
10-4260-418300	HOSPITAL INS. EXPENSE	77,326	76,406	88,596	88,596	88,596
10-4260-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4260-418600	WORKER'S COMPENSATION	11,560	10,735	22,457	22,457	22,457
10-4260-418900	OTHER FRINGE -DEFERRED COMP.	17,100	17,855	25,026	25,026	25,026
10-4260-418901	OTHER FRINGE-\$30/MONTH	8,280	8,280	8,280	8,280	8,280
10-4260-421200	UNIFORMS	9,370	10,498	11,776	11,776	11,776
10-4260-425100	MOTOR FUELS AND LUBRICANTS	8,950	8,950	9,750	9,750	9,750
10-4260-425200	TIRES	1,600	3,000	640	640	640
10-4260-426000	OFFICE SUPPLIES	800	1,650	1,300	1,300	1,300
10-4260-429000	OTHER SUPPLIES	6,200	6,861	6,177	5,677	5,677
10-4260-431200	TRAVEL-SUBSISTENCE	1,200	1,200	0	0	0
10-4260-432100	TELEPHONE SERVICE	5,600	5,600	3,640	3,640	3,640
10-4260-432500	POSTAGE	100	100	100	100	100
10-4260-435100	MAINT. & REPAIR-BUILDINGS	2,000	2,000	2,000	2,000	2,000
10-4260-435200	MAINT.& REPAIR-EQUIPMENT	6,500	6,500	6,500	6,500	6,500
10-4260-435300	MAINT.& REPAIR-VEHICLES	6,025	8,500	10,925	8,500	8,500
10-4260-437000	ADVERTISING	800	800	800	800	800
10-4260-439500	EMPLOYEE TRAINING	1,000	1,450	793	793	793
10-4260-443900	RENT-EQUIPMENT	2,400	1,500	1,500	1,500	1,500
10-4260-444000	SERVICE & MAINTENANCE CONTRACT	710	775	885	885	885
10-4260-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-4260-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4260-449100	DUES AND SUBSCRIPTIONS	277	292	282	282	282
10-4260-449900	MISC.-EXPENSE	500	900	700	700	700
10-4260-451000	CAPITAL OUTLAY-FURN. & FIX.	0	1,000	0	0	0

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
10-4260-454000	CAPITAL OUTLAY-VEHICLES	0	0	0	0	0
10-4260-455000	CAPITAL OUTLAY-OTHER EQUIP.	4,000	16,055	28,100	0	0
10-4260-469505	CONT.SERVICES-INTERNET ACCESS	75	0	0	0	0
<b>TOTALS MAINTENANCE</b>		<b>\$825,129</b>	<b>\$888,294</b>	<b>\$956,595</b>	<b>\$923,900</b>	<b>\$923,900</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-COURTHOUSE</b>						
10-4261-421100	JANITORIAL SUPPLIES	3,500	3,500	3,500	3,500	3,500
10-4261-429000	OTHER SUPPLIES	700	1,125	0	0	0
10-4261-432100	TELEPHONE SERVICE	31,400	26,076	31,400	28,500	28,500
10-4261-433100	UTILITIES-ELECTRICITY	33,000	33,000	27,000	27,000	27,000
10-4261-433200	UTILITIES-FUEL OIL	6,431	6,431	9,519	9,519	9,519
10-4261-433400	UTILITIES-WATER	2,400	2,640	2,600	2,600	2,600
10-4261-433900	UTILITIES-DUMPSTER PICK-UP	1,092	1,092	1,092	1,092	1,092
10-4261-435100	MAINT. & REPAIR-BUILDINGS	10,500	16,591	31,603	31,603	31,603
10-4261-435101	MAINT. & REPAIR-GROUNDS	21,140	27,672	5,050	5,050	5,050
10-4261-435200	MAINT.& REPAIR-EQUIPMENT	2,200	2,400	4,900	4,900	4,900
10-4261-444000	SERVICE & MAINTENANCE CONTRACT	2,462	2,758	2,824	2,824	2,824
10-4261-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4261-455000	CAPITAL OUTLAY-OTHER EQUIP.	5,900	1,350	0	0	0
10-4261-458000	CAP. OUTLAY-BLDG& IMPROVEMENTS	0	4,600	1,022,398	4,400	4,400
10-4261-469500	CONTRACTED SERVICES	0	0	0	0	0
10-4261-469103	PROF.SER.-ENGINEER	4,000	20,000	120,720	0	0
<b>TOTALS PUBLIC BUILDINGS-COURTHOUSE</b>		<b>\$124,725</b>	<b>\$149,235</b>	<b>\$1,262,606</b>	<b>\$120,988</b>	<b>\$120,988</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-E. ANNEX</b>					
10-4262-421100 JANITORIAL SUPPLIES	2,400	2,400	2,400	2,400	2,400
10-4262-429000 OTHER SUPPLIES	0	650	0	0	0
10-4262-432100 TELEPHONE SERVICE	600	600	660	660	660
10-4262-433100 UTILITIES-ELECTRICITY	15,000	15,000	13,500	13,500	13,500
10-4262-433400 UTILITIES-WATER	1,200	1,320	1,000	1,000	1,000
10-4262-435100 MAINT. & REPAIR-BUILDINGS	1,500	24,800	24,500	1,500	1,500
10-4262-435101 MAINT. & REPAIR-GROUNDS	500	500	500	500	500
10-4262-435200 MAINT. & REPAIR-EQUIPMENT	2,325	3,325	3,325	3,325	3,325
10-4262-444000 SERVICE & MAINTENANCE CONTRACT	1,926	2,015	2,304	2,304	2,304
10-4262-445100 INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4262-458000 CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
10-4262-469103 PROFESSIONAL SERVICES-ARCH.	0	0	0	0	0
<b>TOTAL PUBLIC BUILDINGS-E. ANNEX</b>	<b>\$25,451</b>	<b>\$50,610</b>	<b>\$48,189</b>	<b>\$25,189</b>	<b>\$25,189</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-EMS</b>					
10-4264-435100 MAINT. & REPAIR-BUILDINGS	2,500	3,400	500	500	500
10-4264-435101 MAINT. & REPAIR-GROUNDS	0	0	0	0	0
10-4264-435200 MAINT.& REPAIR-EQUIPMENT	550	550	550	550	550
10-4264-458000 BUILDING IMPROVEMENT	0	0	10,000	0	0
<b>TOTALS PUBLIC BUILDINGS-EMS</b>	<b>\$3,050</b>	<b>\$3,950</b>	<b>\$11,050</b>	<b>\$1,050</b>	<b>\$1,050</b>

**WATAUGA COUNTY  
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FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-HANNAH</b>						
10-4265-421100	JANITORIAL SUPPLIES	2,800	2,800	0	0	0
10-4265-429000	OTHER SUPPLIES	600	600	0	0	0
10-4265-433100	UTILITIES-ELECTRICITY	20,000	19,156	2,400	2,400	2,400
10-4265-433400	UTILITIES-WATER	2,000	1,200	885	885	885
10-4265-433900	UTILITIES-DUMPSTER PICK-UP	1,092	384	0	0	0
10-4265-435100	MAINT. & REPAIR-BUILDINGS	6,800	1,500	500	500	500
10-4265-435101	MAINT. & REPAIR-GROUNDS	2,965	3,040	5,180	5,180	5,180
10-4265-435200	MAINT.& REPAIR-EQUIPMENT	3,325	825	825	825	825
10-4265-444000	SERVICE & MAINTENANCE CONTRACT	144	144	144	144	144
10-4265-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4265-445102	INSURANCE-FLOOD	2,460	2,626	0	0	0
10-4265-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
10-4265-469103	PROFESSIONAL SERVICES-ARCH.	0	0	0	0	0
10-4265-469500	CONTRACTED SERVICES	0	0	0	0	0
<b>TOTALS PUBLIC BUILDINGS-HANNAH</b>		<b>\$42,186</b>	<b>\$32,275</b>	<b>\$9,934</b>	<b>\$9,934</b>	<b>\$9,934</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-ANIMAL SHELTER</b>					
10-4266-421100 JANITORIAL SUPPLIES	100	100	100	100	100
10-4266-433100 UTILITIES-ELECTRICITY	2,000	2,100	2,100	2,100	2,100
10-4266-433300 UTILITIES-PROPANE GAS	1,673	1,673	1,400	1,400	1,400
10-4266-433400 UTILITIES-WATER	2,500	2,750	1,400	1,400	1,400
10-4266-435100 MAINT. & REPAIR-BUILDINGS	500	500	500	500	500
10-4266-435200 MAINT.& REPAIR-EQUIPMENT	550	600	600	600	600
10-4266-445100 INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4266-458000 CAPITAL OUTLAY-BLDG. IMP.	0	4,500	8,000	0	0
<b>TOTALS PUBLIC BUILDINGS-ANIMAL SHELTER</b>	<b>\$7,323</b>	<b>\$12,223</b>	<b>\$14,100</b>	<b>\$6,100</b>	<b>\$6,100</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUB.BLDG.-NEW HEALTH DEPARTMENT</b>					
10-4267-421000 JANITORIAL SUPPLIES	0	1,400	3,900	3,900	3,900
10-4267-429000 OTHER SUPPLIES	0	300	0	0	0
10-4267-432100 TELEPHONE	0	430	600	600	600
10-4267-433100 UTILITIES-ELECTRICITY	0	5,570	13,000	13,000	13,000
10-4267-433300 UTILITIES-PROPANE	0	9,000	15,000	15,000	15,000
10-4267-433400 UTILITIES-WATER	0	3,000	3,000	3,000	3,000
10-4267-433900 UTILITIES-DUMPSTER PICK-UP	0	546	1,092	1,092	1,092
10-4267-435100 MAINT. & REPAIR-BUILDINGS	0	1,030	500	500	500
10-4267-435200 MAINT.& REPAIR-EQUIPMENT	0	0	850	850	850
10-4267-45500 CAPITAL OUTLAY-OTHER EQUIP.	0	3,500	0	0	0
10-4267-458000 CAPITAL OUTLAY-BLDG. IMP.	4,007,659	4,200	0	0	0
10-4267-469103 PROF.SERVICES-ARCH.	167,118	0	0	0	0
10-4267-469199 PROF.SERVICES-OTHER	0	0	0	0	0
<b>TOTALS PUB.BLDG.-NEW HEALTH DEPARTMENT</b>	<b>\$4,174,777</b>	<b>\$28,976</b>	<b>\$37,942</b>	<b>\$37,942</b>	<b>\$37,942</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-APPALCART.</b>					
10-4268-435100 MAINT. & REPAIR-BUILDINGS	500	500	1,000	1,000	1,000
10-4268-435102 MAINT.& REPAIR-GROUNDS	2,049	0			
10-4268-435200 MAINT.& REPAIR-EQUIPMENT	500	1,950	1,500	1,500	1,500
10-4268-445100 INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4268-445102 INSURANCE-FLOOD	1,200	1,173	0	0	0
<b>TOTALS PUBLIC BUILDINGS-APPALCART</b>	<b>\$4,249</b>	<b>\$3,623</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>

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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-NEW LIBRARY</b>					
10-4269-421100 JANITORIAL SUPPLIES	3,700	2,060	3,000	2,060	2,060
10-4269-429000 OTHER SUPPLIES	300	425	0	0	0
10-4269-433100 UTILITIES-ELECTRICITY	20,000	19,000	16,000	16,000	16,000
10-4269-433300 UTILITIES-PROPANE GAS	5,206	5,206	6,906	6,906	6,906
10-4269-433400 UTILITIES-WATER	1,200	1,320	1,100	1,100	1,100
10-4269-433900 UTILITIES-DUMPSTER PICK-UP	216	264	264	264	264
10-4269-435100 MAINT. & REPAIR-BUILDINGS	2,200	2,000	2,500	2,500	2,500
10-4269-435101 MAINT. & REPAIR-GROUNDS	2,200	3,060	6,000	1,000	1,000
10-4269-435200 MAINT. & REPAIR-EQUIPMENT	1,500	5,300	1,800	1,800	1,800
10-4269-444000 SERVICE & MAINTENANCE CONTRACT	1,994	1,994	1,994	1,994	1,994
10-4269-445100 INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
<b>TOTALS PUBLIC BUILDINGS-NEW LIBRARY</b>	<b>\$38,516</b>	<b>\$40,629</b>	<b>\$39,564</b>	<b>\$33,624</b>	<b>\$33,624</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUB.BLDG.-CALDWELL STUDENT SUPPORT CTR.</b>					
10-4271-435100 MAINT. & REPAIR-BUILDINGS	8,000	7,900	45,500	500	500
10-4271-435101 MAINT. & REPAIR-GROUNDS	0	0	200	200	200
10-4271-435200 MAINT.& REPAIR-EQUIPMENT	2,000	500	500	500	500
10-4271-445100 INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
<b>TOTALS PUB.BLDG.-CALDWELL STUDENT SUPP.</b>	<b>\$10,000</b>	<b>\$8,400</b>	<b>\$46,200</b>	<b>\$1,200</b>	<b>\$1,200</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BLDG.-WESTERN WATAUGA COMMUNITY CTR.</b>						
10-4272-421100	JANITORIAL SUPPLIES	2,000	2,000	2,000	2,000	2,000
10-4272-429000	OTHER SUPPLIES	200	200	0	0	0
10-4272-433100	UTILITIES-ELECTRICITY	4,500	5,000	5,000	5,000	5,000
10-4272-433200	UTILITIES-FUEL OIL	1,863	1,863	1,672	1,672	1,672
10-4272-433300	UTILITIES-PROPANE GAS	100	100	100	100	100
10-4272-433900	UTILITIES-DUMPSTER PICK-UP	816	816	816	816	816
10-4272-435100	MAINT. & REPAIR-BUILDINGS	1,800	1,500	13,000	13,000	13,000
10-4272-435101	MAINT. & REPAIR-GROUNDS	2,500	3,137	800	800	800
10-4272-435200	MAINT.& REPAIR-EQUIPMENT	1,250	1,750	1,250	1,250	1,250
10-4272-444000	SERVICE & MAINTENANCE CONTRACT	144	144	144	144	144
10-4272-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4272-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
10-4272-469500	CONTRACTED SERVICES	0	0	0	0	0
<b>TOTALS PUBLIC BLDG.-WESTERN WATAUGA COMM. CTR.</b>		<b>\$15,173</b>	<b>\$16,510</b>	<b>\$24,782</b>	<b>\$24,782</b>	<b>\$24,782</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BLDG.-LAW ENFORCEMENT CTR.</b>					
10-4273-421100 JANITORIAL SUPPLIES	850	950	1,150	1,150	1,150
10-4273-429000 OTHER SUPPLIES	0	100	600	600	600
10-4273-433100 UTILITIES-ELECTRICITY	22,000	20,000	20,000	20,000	20,000
10-4273-433200 UTILITIES-FUEL OIL	375	375	572	572	572
10-4273-433300 UTILITIES-PROPANE GAS	6,712	4,712	4,160	4,160	4,160
10-4273-433400 UTILITIES-WATER	5,700	7,340	6,700	6,700	6,700
10-4273-43390 DUMPSTERS	0	150	420	420	420
10-4273-435100 MAINT. & REPAIR-BUILDINGS	16,500	3,000	10,000	10,000	10,000
10-4273-435101 MAINT.& REPAIR-GROUNDS	500	190	400	400	400
10-4273-435200 MAINT.& REPAIR-EQUIPMENT	3,620	6,120	6,355	6,355	6,355
10-4273-444000 SERVICE & MAINTENANCE CONTRACT	0	620	906	906	906
10-4273-445100 INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4273-445102 INSURANCE-FLOOD	1,700	1,776	0	0	0
10-4273-455000 CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
<b>TOTALS PUBLIC BLDG.-LAW ENFORCEMENT CTR.</b>	<b>\$57,957</b>	<b>\$45,333</b>	<b>\$51,263</b>	<b>\$51,263</b>	<b>\$51,263</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS-WEST ANNEX</b>						
10-4274-421100	JANITORIAL SUPPLIES	2,400	2,400	2,400	2,400	2,400
10-4274-429000	OTHER SUPPLIES	500	884	0	0	0
10-4274-433100	UTILITIES-ELECTRICITY	13,500	13,500	13,000	13,000	13,000
10-4274-433300	UTILITIES-PROPANE GAS	1,209	1,209	1,430	1,430	1,430
10-4274-433400	UTILITIES-WATER	1,200	1,320	1,000	1,000	1,000
10-4274-433900	UTILITIES-DUMPSTER PICK-UP	408	408	408	408	408
10-4274-435100	MAINT. & REPAIR-BUILDINGS	2,500	22,859	1,500	1,500	1,500
10-4274-435101	MAINT. & REPAIR-GROUNDS	3,300	12,600	800	800	800
10-4274-435200	MAINT.& REPAIR-EQUIPMENT	1,825	1,825	1,825	1,825	1,825
10-4274-444000	SERVICE & MAINTENANCE CONTRACT	144	144	144	144	144
10-4274-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4274-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	12,000	0	0	0
10-4274-469500	CONTRACTED SERVICES	0	0	0	0	0
<b>TOTALS PUBLIC BUILDINGS-WEST ANNEX</b>		<b>\$26,986</b>	<b>\$69,149</b>	<b>\$22,507</b>	<b>\$22,507</b>	<b>\$22,507</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BLDG.-HUMAN SERVICES CENTER</b>						
10-4275-421100	JANITORIAL SUPPLIES	4,800	4,800	4,800	4,800	4,800
10-4275-429000	OTHER SUPPLIES	800	1,725	0	0	0
10-4275-433100	UTILITIES-ELECTRICITY	45,000	40,000	44,000	44,000	44,000
10-4275-433400	UTILITIES-WATER	2,800	3,080	3,100	3,100	3,100
10-4275-433900	UTILITIES-DUMPSTER PICK-UP	1,092	1,092	1,092	1,092	1,092
10-4275-435100	MAINT. & REPAIR-BUILDINGS	4,500	3,000	1,500	1,500	1,500
10-4275-435101	MAINT. & REPAIR-GROUNDS	2,500	1,700	6,200	6,200	6,200
10-4275-435200	MAINT.& REPAIR-EQUIPMENT	3,245	6,645	3,845	3,845	3,845
10-4275-444000	SERVICE & MAINTENANCE CONTRACT	2,094	2,194	2,194	2,194	2,194
10-4275-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4275-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4275-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
10-4275-469500	CONTRACTED SERVICES	0	0	0	0	0
<b>TOTALS PUB. BLDG.- HUMAN SERVICES CTR.</b>		<b>\$66,831</b>	<b>\$64,236</b>	<b>\$66,731</b>	<b>\$66,731</b>	<b>\$66,731</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>TOTAL PUB.BLDG.- APPALACHIAN ENTERPRISE CTR.</b>						
10-4276-421100	JANITORIAL SUPPLIES	0	500	500	500	500
10-4276-429000	OTHER SUPPLIES	0	0	0	0	0
10-4276-433100	UTILITIES-ELECTRICITY	12,000	7,331	7,400	7,400	7,400
10-4276-433400	UTILITIES-WATER	1,200	1,320	0	0	0
10-4276-433900	UTILITIES-DUMPSTER PICK-UP	240	240	240	240	240
10-4276-435100	MAINT. & REPAIR-BUILDINGS	500	21,489	500	500	500
10-4276-435200	MAINT. & REPAIR-EQUIPMENT	500	900	900	900	900
10-4276-444000	SERVICE & MAINTENANCE CONTRACT	0	0	0	0	0
10-4276-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
<b>TOTALS PUB.BLDG.- APPALACHIAN ENTERPRISE CTR.</b>		<b>\$14,440</b>	<b>\$31,780</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>\$9,540</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILD.- OLD PRISON CAMP SITE</b>					
10-4277-421100 JANITORIAL SUPPLIES	800	800	0	0	0
10-4277-429000 OTHER SUPPLIES	0	0	0	0	0
10-4277-432100 TELEPHONE-DATA SERVICE	6,000	2,280	0	0	0
10-4277-433100 UTILITIES-ELECTRICITY	3,000	2,500	1,500	1,500	1,500
10-4277-433300 UTILITIES-PROPANE GAS	1,200	1,200	0	0	0
10-4277-433400 UTILITIES-WATER	700	770	648	648	648
10-4277-433900 UTILITIES-DUMPSTER PICK-UP	276	276	0	0	0
10-4277-435100 MAINT. & REPAIR-BUILDINGS	1,000	500	250	250	250
10-4277-435101 MAINT. & REPAIR-GROUNDS	500	3,500	7,000	7,000	7,000
10-4277-435200 MAINT.& REPAIR-EQUIPMENT	550	550	100	100	100
<b>TOTALS PUBLIC BUILD.- OLD PRISON CAMP SITE</b>	<b>\$14,026</b>	<b>\$12,376</b>	<b>\$9,498</b>	<b>\$9,498</b>	<b>\$9,498</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILD.- RECREATION ADMN.</b>					
10-4280-421100 JANITORIAL SUPPLIES	500	500	500	500	500
10-4280-429000 OTHER SUPPLIES	850	400	0	0	0
10-4280-433900 UTILITIES-DUMPSTER PICK-UP	816	816	816	816	816
10-4280-435100 MAINT. & REPAIR-BUILDINGS	2,800	1,100	1,000	1,000	1,000
10-4280-435200 MAINT.& REPAIR-EQUIPMENT	500	500	500	500	500
<b>TOTALS PUBLIC BUILD.- RECREATION ADMN.</b>	<b>\$5,466</b>	<b>\$3,316</b>	<b>\$2,816</b>	<b>\$2,816</b>	<b>\$2,816</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILD.- AQUATICS CENTER</b>						
10-4281-421100	JANITORIAL SUPPLIES	1,300	1,800	1,800	1,800	1,800
10-4281-433100	UTILITIES-ELECTRICITY	14,000	14,000	14,000	8,500	8,500
10-4281-433300	UTILITIES-PROPANE GAS	55,417	50,000	46,000	30,000	30,000
10-4281-433400	UTILITIES-WATER	12,000	10,000	7,500	5,000	5,000
10-4281-435100	MAINT. & REPAIR-BUILDINGS	16,425	8,000	1,500	1,500	1,500
10-4281-435101	MAINT. & REPAIR-GROUNDS	2,850	5,610	4,900	4,900	4,900
10-4281-435200	MAINT. & REPAIR-EQUIPMENT	12,000	25,489	12,000	12,000	12,000
10-4281-449900	MISC. EXPENSE	350	350	150	150	150
10-4281-457001	CAPITAL OUTLAY-LAND IMP.		7,500	0	0	0
10-4281-458000	CAPITAL OUTLAY-BLDG & IMPR.		1,045	313,439	0	0
<b>TOTALS PUBLIC BUILD.-AQUATICS CENTER</b>		<b>\$114,342</b>	<b>\$123,794</b>	<b>\$401,289</b>	<b>\$63,850</b>	<b>\$63,850</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILD.- OPT. MAINT. FACILITY</b>					
10-4282-421100 JANITORIAL SUPPLIES	1,000	1,300	1,300	1,300	1,300
10-4282-433100 UTILITIES-ELECTRICITY	2,300	2,500	2,300	2,300	2,300
10-4282-433101 UTILITIES-ELEC.-OPTIMIST PARK	2,100	2,100	2,100	2,100	2,100
10-4282-433300 UTILITIES-PROPANE GAS	4,400	4,400	3,000	3,000	3,000
10-4282-33401 UTILITIES-WATER-OPTIMIST PARK	700	770	800	800	800
10-4282-435100 MAINT. & REPAIR-BUILDINGS	500	500	500	500	500
10-4282-435101 MAINT. & REPAIR-GROUNDS	4,000	4,700	3,375	3,375	3,375
10-4282-435200 MAINT. & REPAIR-EQUIPMENT	500	500	500	500	500
10-4282-441200 RENT-BUILDING	9,600	9,600	14,400	14,400	14,400
10-4282-443900 RENT-EQUIP.	0	300	500	500	500
10-4282-455000 CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4282-458000 CAPITAL OUTLAY-BLDG. IMPR.	0	0	0	0	0
<b>TOTALS PUBLIC BUILD.-OPT.MAINT.FACILITY</b>	<b>\$25,100</b>	<b>\$26,670</b>	<b>\$28,775</b>	<b>\$28,775</b>	<b>\$28,775</b>



**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>RECREATION FIELDS/PARKS</b>					
10-4283-421100 JANITORIAL SUPPLIES	0	950	500	500	500
10-4283-433101 UTILITIES-ELEC.-IND.FIELD	4,000	5,000	5,500	5,500	5,500
10-4283-433102 UTILITIES-ELEC.-CARROLL FIELD	125	132	132	132	132
10-4283-433401 UTILITIES-WATER-IND. FIELD	1,000	1,100	800	800	800
10-4283-435101 MAINT. & REPAIR-GRND/IND.FIELD	3,000	9,400	3,175	3,175	3,175
10-4283-435102 MAINT. & REPAIR-PARKS	2,000	3,000	9,650	9,650	9,650
10-4283-435103 M & R-GROUNDS-COMPLEX FIELDS	6,000	15,000	4,000	4,000	4,000
10-4283-444000 SERVICE & MAINT. CONTRACT	1,500	0	0	0	0
10-4283-455000 CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-4283-457000 CAPITAL OUTLAY-LAND IMPR.	0	7,000	0	0	0
10-4283-457001 CAPITAL OUTLAY-LEASEHOLD IMP.	0	0	0	0	0
10-4283-458000 CAPITAL OUTLAY-BLDG. IMPROVE.	0	6,300	0	0	0
<b>TOTALS RECREATION FIELDS/PARKS</b>	<b>\$17,625</b>	<b>\$47,882</b>	<b>\$23,757</b>	<b>\$23,757</b>	<b>\$23,757</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILD.- COVE CREEK SCH./GYM</b>					
10-4284-421100 JANITORIAL SUPPLIES	600	800	800	800	800
10-4284-433100 UTILITIES-ELECTRICITY-SCHOOL	2,900	3,045	2,500	2,500	2,500
10-4284-433101 UTILITIES-ELEC.-GYM	0	0	0	0	0
10-4284-433300 UTILITIES-PROPANE GAS/GYM	7,280	7,280	5,330	5,330	5,330
10-4284-435100 MAINT. & REPAIR-BUILDINGS/SCHOOL	3,750	16,040	500	500	500
10-4284-435101 MAINT. & REPAIR-BUILD./GYM	0	0	0	0	0
10-4284-435102 MAINT. & REPAIR-GROUNDS	3,500	2,500	6,600	6,600	6,600
10-4284-435201 MAINT. & REPAIR-EQUIP.GYM	500	500	500	500	500
<b>TOTAL PUBLIC BUILD.- COVE CREEK SCH./GYM</b>	<b>\$18,530</b>	<b>\$30,165</b>	<b>\$16,230</b>	<b>\$16,230</b>	<b>\$16,230</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC BUILDINGS SUMMARY</b>					
PUBLIC BUILDINGS-COURTHOUSE	124,725	149,235	1,262,606	120,988	120,988
PUBLIC BLDG.-E ANNEX/ROCK BLDG.	25,451	50,610	48,189	25,189	25,189
PUBLIC BUILD. EMS	3,050	3,950	11,050	1,050	1,050
PUBLIC BUILD. HANNAH	42,186	32,275	9,934	9,934	9,934
PUBLIC BUILD. ANIMAL SHELTER	7,323	12,223	14,100	6,100	6,100
PUB.BLDG.-NEW HEALTH DEPARTMENT	0	28,976	37,942	37,942	37,942
PUBLIC BUILD. APPALCART	2,200	3,623	2,500	2,500	2,500
PUBLIC BUILDINGS-NEW LIBRARY	38,516	40,629	39,564	33,624	33,624
PUB.BLDG.-CALD.STUDENT SUPPORT CTR.	10,000	8,400	46,200	1,200	1,200
PUBLIC BUILD.-WEST.WATAUGA COMM. CTR.	15,173	16,510	24,782	24,782	24,782
PUBLIC BUILD. LAW ENFORCEMENT CTR.	57,957	45,333	51,263	51,263	51,263
PUBLIC BUILD. WEST ANNEX	26,986	69,149	22,507	22,507	22,507
PUBLIC BUILD.-HUMAN SERVICES CTR.	66,831	64,236	66,731	66,731	66,731
PUBLIC BUILD.-APPALACHIAN ENTER.CTR.	14,440	31,780	9,540	9,540	9,540
PUBLIC BUILD.- OLD PRISON CAMP SITE	14,026	12,376	9,498	9,498	9,498
PUBLIC BUILD.- RECREATION ADMN.	5,466	3,316	2,816	2,816	2,816
PUBLIC BUILD.-AQUATICS CENTER	114,342	123,794	401,289	63,850	63,850
PUBLIC BUILD.-OPT.MAINT.FACILITY	25,100	26,670	28,775	28,775	28,775
RECREATION FIELDS/PARKS	17,625	47,882	23,757	23,757	23,757
PUBLIC BUILD.- COVE CREEK SCH./GYM	18,530	30,165	16,230	16,230	16,230
<b>PUBLIC BUILDINGS TOTALS:</b>	<b>\$629,927</b>	<b>\$801,132</b>	<b>\$2,129,273</b>	<b>\$558,276</b>	<b>\$558,276</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SHERIFF'S DEPARTMENT</b>						
10-4310-412100	SALARIES-REGULAR	960,794	1,015,341	1,150,791	1,044,162	1,044,162
10-4310-412201	SALARIES-HOLIDAY PAY	7,385	6,500	7,000	7,000	7,000
10-4310-412600	SALARIES-PART/TIME	6,000	5,000	5,000	5,000	5,000
10-4310-412800	UNIFORM ALLOWANCE	0	3,200	4,500	3,200	3,200
10-4310-412801	CELLPHONE ALLOWANCE	0	6,300	7,563	6,300	6,300
10-4310-412900	DOG TRAINING ALLOWANCE	1,200	1,000	1,200	1,200	1,200
10-4310-413000	SHERIFF VEHICLE ALLOWANCE	3,600	3,600	5,000	4,000	4,000
10-4310-413100	SEPARATION ALLOW.-LAW.ENF.	22,000	26,864	26,864	26,864	26,864
10-4310-413300	SUPPLEMENTAL RETIRE-LAW ENF.	45,411	47,582	54,959	52,588	52,588
10-4310-418100	SOCIAL SECURITY CONT.	80,078	83,948	96,633	87,818	87,818
10-4310-418200	RETIREMENT CONT.	46,988	50,174	57,890	49,656	49,656
10-4310-418300	HOSPITAL INS. EXPENSE	100,950	102,982	138,672	123,264	123,264
10-4310-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4310-418600	WORKER'S COMPENSATION	13,886	12,056	27,622	24,967	24,967
10-4310-418900	OTHER FRINGE -DEFERRED COMP.	1,578	1,651	2,344	2,322	2,322
10-4310-418901	OTHER FRINGE-\$30/MONTH	10,800	11,160	12,960	11,520	11,520
10-4310-421200	UNIFORMS	8,500	2,950	15,000	13,000	13,000
10-4310-423800	DRUG PURCHASES	4,000	4,000	8,000	8,000	8,000
10-4310-425100	MOTOR FUELS AND LUBRICANTS	39,000	39,000	50,700	47,500	47,500
10-4310-425200	TIRES	6,762	6,762	7,000	7,000	7,000
10-4310-425300	VEHICLE PARTS	500	500	500	500	500
10-4310-429000	OFFICE/OTHER SUPPLIES	11,549	22,450	30,000	25,000	25,000
10-4310-429201	PROG.SUPPLIES-DARE/DONATIONS	2,264	2,264	3,300	3,300	3,300
10-4310-431100	TRAVEL-MILEAGE	2,000	1,600	2,000	2,000	2,000
10-4310-431200	TRAVEL-SUBSISTENCE	4,500	6,000	10,000	6,000	8,000
10-4310-432100	TELEPHONE SERVICE	19,950	13,650	1,400	1,400	15,200
10-4310-432500	POSTAGE	2,800	2,000	2,000	2,000	2,000
10-4310-434100	PRINTING	1,000	1,000	1,000	1,000	1,000
10-4310-435200	MAINT.& REPAIR-EQUIPMENT	7,500	7,500	7,500	7,500	7,500
10-4310-435300	MAINT.& REPAIR-VEHICLES	25,000	20,000	20,000	15,000	15,000

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<b>GL ACCOUNT NUMB</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR YR. BUDGET 2001-02</b>	<b>CURR. YR. BUDGET 2002-03</b>	<b>DEPART. REQUEST 2003-04</b>	<b>ADMN. RECOMMEND 2003-04</b>	<b>BOARD APPROVED 2003-04</b>
10-4310-437000	ADVERTISING	200	200	200	200	200
10-4310-439500	EMPLOYEE TRAINING	1,510	5,000	20,000	8,000	12,000
10-4310-439900	DRUG TESTING	400	400	1,000	1,000	1,000
10-4310-439901	CONCEALED WEAPON CARRY EXP.	4,500	3,375	3,375	3,375	3,375
10-4310-444000	SERVICE & MAINTENANCE CONTRACT	14,746	15,476	16,039	16,039	16,039
10-4310-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-4310-445300	INSURANCE-FIDELITY BONDS	250	250	250	250	250
10-4310-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4310-447000	SEPARATION ALLOW./STUDY	10,000	10,000	10,000	10,000	10,000
10-4310-449100	DUES AND SUBSCRIPTIONS	871	1,188	1,200	1,100	1,100
10-4310-449900	MISC.-EXPENSE	1,500	1,500	1,500	1,500	1,500
10-4310-449901	CONT.SUB.-RESTICTED USE	0	0	0	0	0
10-4310-449903	SWAT		0	7,102	3,000	3,000
10-4310-451000	CAPITAL OUTLAY-FURN. & EQUIP.	107,200	104,166	201,000	167,295	167,295
10-4310-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
<b>TOTALS SHERIFF'S DEPARTMENT</b>		<b>\$1,577,172</b>	<b>\$1,648,589</b>	<b>\$2,019,064</b>	<b>\$1,800,820</b>	<b>\$1,820,620</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>COMMUNICATIONS</b>						
10-4311-412100	SALARIES-REGULAR	236,625	255,979	258,629	258,629	258,629
10-4311-412201	SALARIES-HOLIDAY PAY	2,100	0	2,100	2,100	2,100
10-4311-418100	SOCIAL SECURITY CONT.	19,098	19,909	20,858	20,858	20,858
10-4311-418200	RETIREMENT CONT.	11,936	12,443	13,036	13,036	13,036
10-4311-418300	HOSPITAL INS. EXPENSE	30,258	29,898	34,668	34,668	34,668
10-4311-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4311-418600	WORKER'S COMPENSATION	1,058	1,117	1,304	1,304	1,304
10-4311-418900	OTHER FRINGE -DEFERRED COMP.	7,099	7,466	10,429	10,429	10,429
10-4311-418901	OTHER FRINGE-\$30/MONTH	3,240	3,240	3,240	3,240	3,240
10-4311-421200	UNIFORMS	2,400	2,700	2,500	2,500	2,500
10-4311-426000	OFFICE SUPPLIES	0	0	0	0	0
10-4311-429000	OTHER SUPPLIES	3,000	3,750	3,500	3,500	3,500
10-4311-429002	OTHER SUPPLIES-PIN/PHOTO	6,600	6,600	6,600	6,000	6,000
10-4311-431100	TRAVEL-MILEAGE	2,500	2,000	2,000	1,500	1,500
10-4311-431200	TRAVEL-SUBSISTENCE	2,000	2,400	2,400	2,000	2,000
10-4311-432100	TELEPHONE SERVICE	13,650	13,650	14,000	14,000	14,000
10-4311-435200	MAINT.& REPAIR-EQUIPMENT	1,500	1,500	1,000	1,000	1,000
10-4311-439500	EMPLOYEE TRAINING	1,600	1,600	1,600	1,600	1,600
10-4311-439900	DRUG TESTING	200	200	200	200	200
10-4311-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4311-449100	DUES AND SUBSCRIPTIONS	200	260	260	260	260
10-4311-449900	MISC.-EXPENSE	200	200	200	200	200
<b>TOTALS COMMUNICATIONS</b>		<b>\$345,264</b>	<b>\$364,912</b>	<b>\$378,524</b>	<b>\$377,024</b>	<b>\$377,024</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>321 SPEED REDUCTION PROJECT</b>						
10-4312-412100	SALARIES - REGULAR	0	16,333	29,645	29,645	29,645
10-4312-413300	RETIREMENT - LEO		0	1,482	1,482	1,482
10-4312-418100	SOCIAL SECURITY CONT.		1,250	2,372	2,372	2,372
10-4312-418200	RETIREMENT EXP.		1,633	1,482	1,482	1,482
10-4312-418300	HOSPITAL INS. EXPENSE		2,625	3,852	3,852	3,852
10-4312-418600	WORKER'S COMPENSATION		350	741	741	741
10-4312-418901	OTHER FRINGE-\$30/MONTH		0	360	360	360
10-4312-421200	UNIFORMS		3,000	0	0	0
10-4312-429000	OTHER SUPPLIES		0	350	350	350
10-4312-439500	TRAINING		750	300	300	300
10-4312-451000	CAP. OUTLAY-MOBILE DATE EQUIP.		6,000	0	0	0
10-4312-451001	CAP.OUT.-IN-CAR VIDEO		4,500	0	0	0
10-4312-451002	CAP.OUT.-TRAFFIC RADAR		2,000	0	0	0
10-4312-451003	CAP.OUT.-MOBILE RADIOS		2,500	0	0	0
10-4312-451004	CAP.OUT.-PORTABLE RADIOS		1,000	0	0	0
10-4312-454000	CAP.OUT.-VEHICLE		25,000	0	0	0
10-4312-454001	CAP.OUT.-RADAR TRAILER		8,000	0	0	0
<b>TOTALS 321 SPEED REDUCTION PROJECT</b>		<b>\$0</b>	<b>\$74,941</b>	<b>\$40,584</b>	<b>\$40,584</b>	<b>\$40,584</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>JAIL</b>						
10-4320-412100	SALARIES-REGULAR	257,357	279,175	326,289	302,365	302,365
10-4320-418100	SOCIAL SECURITY CONT.	20,589	21,228	26,103	24,189	24,189
10-4320-418200	RETIREMENT CONT.	12,868	13,267	16,314	15,118	15,118
10-4320-418300	HOSPITAL INS. EXPENSE	33,620	33,220	46,224	42,372	42,372
10-4320-418600	WORKER'S COMPENSATION	3,860	3,317	8,157	7,559	7,559
10-4320-418900	OTHER FRINGE -DEFERRED COMP.	7,721	7,960	13,052	12,095	12,095
10-4320-418901	OTHER FRINGE-\$30/MONTH	3,600	3,600	4,320	3,960	3,960
10-4320-421100	JANITORIAL SUPPLIES	10,400	7,000	7,000	7,000	7,000
10-4320-421200	UNIFORMS	2,500	2,500	2,500	2,400	2,400
10-4320-422000	FOOD AND PROVISIONS	115,165	128,000	135,000	145,000	145,000
10-4320-423800	PRESCRIPTION DRUG PURCHASES	24,000	34,300	35,000	35,000	35,000
10-4320-429000	OTHER SUPPLIES	4,200	4,800	5,000	5,000	5,000
10-4320-431100	TRAVEL-MILEAGE	1,200	1,200	1,200	1,200	1,200
10-4320-431200	TRAVEL-SUBSISTENCE	1,200	1,200	1,200	1,200	1,200
10-4320-435100	MAINT. & REPAIR-BUILDINGS	500	500	500	500	500
10-4320-435200	MAINT.& REPAIR-EQUIPMENT	500	500	500	500	500
10-4320-439500	EMPLOYEE TRAINING	750	800	750	750	750
10-4320-439900	DRUG TESTING	100	105	105	105	105
10-4320-445400	CATASTROPHIC INS.-INMATES	7,000	7,597	8,100	8,100	8,100
10-4320-449900	MISC.-EXPENSE	500	800	800	800	800
10-4320-449901	MISC.EXPENSE-OTHER	1,096	4,416	5,300	5,300	5,300
10-4320-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-4320-469102	PROF.SERVICES-MEDICAL	17,000	25,000	25,000	25,000	25,000
10-4320-469500	CONTRACTED SERVICES	1,500	1,500	4,000	4,000	4,000
<b>TOTALS JAIL</b>		<b>\$527,226</b>	<b>\$581,985</b>	<b>\$672,414</b>	<b>\$649,513</b>	<b>\$649,513</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>EMERGENCY MANAGEMENT/FIRE MARSHALL</b>						
10-4330-412100	SALARIES-REGULAR	116,256	119,258	123,175	123,175	123,175
10-4330-412101	SALARIES-ON CALL	1,300	2,600	2,600	2,600	2,600
10-4330-412801	CELLPHONE ALLOWANCE	0	1,260	1,260	1,260	1,260
10-4330-418100	SOCIAL SECURITY CONT.	9,404	9,750	10,163	10,163	10,163
10-4330-418200	RETIREMENT CONT.	5,878	6,031	6,289	6,289	6,289
10-4330-418300	HOSPITAL INS. EXPENSE	13,448	13,288	15,408	15,408	15,408
10-4330-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4330-418600	WORKER'S COMPENSATION	6,441	3,619	7,547	7,547	7,547
10-4330-418900	OTHER FRINGE -DEFERRED COMP.	3,527	3,619	5,005	5,005	5,005
10-4330-418901	OTHER FRINGE-\$30/MONTH	1,440	1,440	1,440	1,440	1,440
10-4330-421200	UNIFORMS	400	500	500	500	500
10-4330-425100	MOTOR FUELS AND LUBRICANTS	2,500	2,500	3,250	3,250	3,250
10-4330-425200	TIRES	600	600	600	600	600
10-4330-425300	VEHICLE PARTS	400	600	600	600	600
10-4330-426000	OFFICE SUPPLIES	800	800	800	700	700
10-4330-429000	OTHER SUPPLIES	1,000	1,000	1,000	1,000	1,000
10-4330-429001	OTHER SUPPLIES-LPEC	0	0	0	0	0
10-4330-429003	OTHER SUPPLIES-HAZMAT	1,500	1,500	1,500	1,500	1,500
10-4330-431100	TRAVEL-MILEAGE	0	0	0	0	0
10-4330-431200	TRAVEL-SUBSISTENCE	1,800	1,800	1,800	1,600	1,600
10-4330-432100	TELEPHONE SERVICE	5,000	3,800	3,800	3,800	3,800
10-4330-432500	POSTAGE	450	500	500	500	500
10-4330-433100	UTILITIES-ELECTRICITY	0	1,000	1,200	1,200	1,200
10-4330-433300	UTILITIES-PROPANE GAS	800	900	990	990	990
10-4330-434100	PRINTING	250	250	250	250	250
10-4330-435200	MAINT.& REPAIR-EQUIPMENT	12,000	13,100	12,000	12,000	12,000
10-4330-435201	REPAIRS & MAINT-SMOKE HOUSE	0	0	0	0	0
10-4330-435300	MAINT.& REPAIR-VEHICLES	1,000	1,000	1,000	1,000	1,000
10-4330-437000	ADVERTISING	0	150	150	150	150
10-4330-439500	EMPLOYEE TRAINING	1,400	1,250	1,250	1,250	1,250

**WATAUGA COUNTY  
ADOPTED BUDGET  
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<b>GL ACCOUNT NUMB</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR YR. BUDGET 2001-02</b>	<b>CURR. YR. BUDGET 2002-03</b>	<b>DEPART. REQUEST 2003-04</b>	<b>ADMN. RECOMMEND 2003-04</b>	<b>BOARD APPROVED 2003-04</b>
10-4330-441100	RENT-LAND	3,000	3,000	5,500	5,500	5,500
10-4330-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-4330-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4330-449100	DUES AND SUBSCRIPTIONS	600	1,600	1,600	1,600	1,600
10-4330-449900	MISC.-EXPENSE	2,080	1,800	1,800	1,800	1,800
10-4330-449904	MISC-LAPTOP GRANT	0	0	0	0	0
10-4330-449906	MISC.-TERRORISM GRANT	0	0	0	0	0
10-4330-449906	MISC-FIRE DEP'T REIMB/FEMA	0	0	0	0	0
10-4330-449908	MISC.EXPENSE-ST.SIMMONS COMM.	0	20,000	0	0	0
10-4330-449909	MISC. EXPENSE-TATER HILL	0	0	0	0	0
10-4330-451000	CAPITAL OUTLAY-FURN. & EQUIP.	40,000	0	0	0	0
10-4330-457000	CAP. OUTLAY-VEHICLE	25,000	0	0	0	0
10-4330-469100	PROFESSIONAL SERVICES-AUDIT	4,950	5,400	5,400	5,400	5,400
10-4330-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
10-4330-469901	PAY. TO FIRE DIST.-FOSCOE	22,975	22,975	40,721	22,975	22,975
10-4330-469904	PAY. TO FIRE DIST.-BEAVER DAM	22,725	22,725	22,725	22,725	22,725
10-4330-469905	PAY.TO FIRE DIST.-BOONE	47,125	47,125	47,125	47,125	47,125
10-4330-469906	PAY. TO FIRE DIST.-ZIONVILLE	20,000	20,000	169,702	20,000	20,000
10-4330-469907	PAY. TO FIRE DIST.-COVE CREEK	25,350	25,350	25,350	25,350	25,350
10-4330-469908	PAY. TO FIRE DIST.-STEW.SIMMON	20,175	20,175	20,175	20,175	20,175
10-4330-469910	PAY. TO FIRE DIST.-MEAT CAMP	25,825	25,825	25,825	25,825	25,825
10-4330-469911	PAY. TO FIRE DIST.-TODD	12,000	12,000	25,000	12,000	12,000
10-4330-469912	PAY.TO FIRE DIST.-BLOWING ROCK	33,525	33,525	33,525	33,525	33,525

**WATAUGA COUNTY  
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<b>GL ACCOUNT NUMB ACCOUNT DESCRIPTION</b>	<b>PRIOR YR. BUDGET 2001-02</b>	<b>CURR. YR. BUDGET 2002-03</b>	<b>DEPART. REQUEST 2003-04</b>	<b>ADMN. RECOMMEND 2003-04</b>	<b>BOARD APPROVED 2003-04</b>
10-4330-469913    PAY. TO FIRE DIST.-SHAWNEEHAW	20,000	20,000	20,000	20,000	20,000
104330-469919    PAY. TO FIRE DIST-CRESTON	3,000	3,000	10,000	3,000	3,000
10-4330-469924    PAY. TO FIRE DIST.-DEEP GAP	21,325	21,325	43,416	21,325	21,325
10-4330-469998    PAY. TO FIRE DIST.-BEECH MTN.	20,500	20,500	30,500	20,500	20,500
10-4330-469999    PAY. TO FIRE DIST.- 7-DEVILS	12,000	12,000	20,000	12,000	12,000
<b>TOTALS EMER. MANAGEMENT/FIRE MARSHALL</b>	<b>\$569,749</b>	<b>\$530,440</b>	<b>\$752,441</b>	<b>\$524,602</b>	<b>\$524,602</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PLANNING &amp; INSPECTIONS</b>						
10-4350-412100	SALARIES-REGULAR	296,819	330,875	339,530	339,530	339,530
10-4350-412600	SALARIES-PART-TIME	2,000	8,000	2,500	2,500	2,500
10-4350-412801	CELLPHONE ALLOWANCE	0	1,260	1,260	1,260	1,260
10-4350-418100	SOCIAL SECURITY CONT.	23,746	26,162	27,463	27,463	27,463
10-4350-418200	RETIREMENT CONT.	14,741	16,117	16,977	16,977	16,977
10-4350-418300	HOSPITAL INS. EXPENSE	30,258	29,898	34,668	34,668	34,668
10-4350-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4350-418600	WORKER'S COMPENSATION	3,934	3,223	5,986	5,986	5,986
10-4350-418900	OTHER FRINGE -DEFERRED COMP.	8,845	9,670	13,581	13,581	13,581
10-4350-418901	OTHER FRINGE-\$30/MONTH	3,240	3,240	3,240	3,240	3,240
10-4350-425100	MOTOR FUELS AND LUBRICANTS	6,500	5,500	7,150	7,150	7,150
10-4350-425200	TIRES	850	900	750	750	750
10-4350-426000	OFFICE SUPPLIES	2,000	2,500	2,000	2,000	2,000
10-4350-427000	PURCHASES FOR RESALE	5,000	5,000	4,000	4,000	4,000
10-4350-429000	OTHER SUPPLIES	250	300	50	50	50
10-4350-431100	TRAVEL-MILEAGE	300	700	500	500	500
10-4350-431200	TRAVEL-SUBSISTENCE	6,000	5,400	4,800	4,800	4,800
10-4350-432100	TELEPHONE SERVICE	900	540	300	300	300
10-4350-432500	POSTAGE	2,300	2,500	2,500	2,500	2,500
10-4350-434100	PRINTING	1,200	1,200	900	900	900
10-4350-435200	MAINT.& REPAIR-EQUIPMENT	200	0	0	0	0
10-4350-435300	MAINT.& REPAIR-VEHICLES	3,000	3,200	3,000	3,000	3,000
10-4350-437000	ADVERTISING	400	400	200	200	200
10-4350-439500	EMPLOYEE TRAINING	2,200	3,200	2,350	2,200	2,200
10-4350-444000	SERVICE & MAINTENANCE CONTRACT	75	75	75	75	75
10-4350-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-4350-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4350-449100	DUES AND SUBSCRIPTIONS	1,300	1,300	1,300	1,300	1,300
10-4350-449900	MISC.-EXPENSE	7,000	4,500	10,000	500	500
10-4350-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0

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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
10-4350-454000	CAPITAL OUTLAY-VEHICLES	23,000	23,500	0	0	0
10-4350-467000	BOARD MEMBER FEES	3,120	3,120	3,600	3,600	3,600
10-4350-469500	CONTRACTED SERVICES	0	33,000	0	0	0
10-4350-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
<b>TOTALS PLANNING &amp; INSPECTIONS</b>		<b>\$449,178</b>	<b>\$525,280</b>	<b>\$488,680</b>	<b>\$479,030</b>	<b>\$479,030</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>MEDICAL EXAMINER</b>					
10-4360-469102    PROF.SERVICES-MEDICAL	22,000	22,000	25,000	25,000	25,000
<b>TOTALS MEDICAL EXAMINER</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>

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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>AMBULANCE &amp; RESCUE SQUAD</b>						
10-4370-432100	TELEPHONE SERVICE	5,000	4,000	4,000	4,000	4,000
10-4370-433100	UTILITIES-ELECTRICITY	3,000	2,500	2,500	2,500	2,500
10-4370-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
10-4370-449900	WAT.RESCUE SQUAD-SP.ALLOC.	0	0	0	0	0
10-4370-469100	PROFESSIONAL SERVICES-AUDIT	900	900	900	900	900
10-4370-469501	CONTRACTED SER.-WAT.MEDICS INC.	745,000	825,000	875,000	875,000	875,000
10-4370-469503	CONT.SERV.-WAT.RESCUE SQUAD	24,000	24,000	30,000	24,000	24,000
10-4370-469504	CONT.SERV.-BL.ROCK RESCUE	22,000	22,000	42,167	22,000	22,000
<b>TOTALS AMBULANC &amp; RESCUE SQUAD</b>		<b>\$799,900</b>	<b>\$878,400</b>	<b>\$954,567</b>	<b>\$928,400</b>	<b>\$928,400</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>ANIMAL CONTROL</b>						
10-4380-412100	SALARIES-REGULAR	79,643	79,266	105,641	81,228	81,228
10-4380-412101	SALARIES-ON CALL	2,600	5,640	5,640	5,640	5,640
10-4380-412801	CELLPHONE ALLOWANCE	0	840	840	840	840
10-4380-418100	SOCIAL SECURITY CONT.	6,371	6,723	8,970	7,017	7,017
10-4380-418200	RETIREMENT CONT.	3,982	4,160	5,564	4,343	4,343
10-4380-418300	HOSPITAL INS. EXPENSE	10,086	9,966	13,482	9,630	9,630
10-4380-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-4380-418600	WORKER'S COMPENSATION	770	853	1,947	1,520	1,520
10-4380-418900	OTHER FRINGE -DEFERRED COMP.	2,389	2,496	4,395	3,418	3,418
10-4380-418901	OTHER FRINGE-\$30/MONTH	1,080	1,080	1,260	1,080	1,080
10-4380-421100	JANITORIAL SUPPLIES	1,500	1,500	1,600	1,600	1,600
10-4380-421200	UNIFORMS	1,300	700	1,965	1,965	1,965
10-4380-422000	FOOD AND PROVISIONS	2,750	2,750	2,700	2,700	2,700
10-4380-423800	PRESCRIPTION DRUG PURCHASES	1,800	1,800	1,800	1,800	1,800
10-4380-425100	MOTOR FUELS AND LUBRICANTS	3,600	2,750	3,500	3,500	3,500
10-4380-425200	TIRES	800	500	850	850	850
10-4380-426000	OFFICE SUPPLIES	500	500	500	500	500
10-4380-429000	OTHER SUPPLIES	3,000	3,450	1,150	1,150	1,150
10-4380-431100	TRAVEL-MILEAGE	425	300	360	360	360
10-4380-431200	TRAVEL-SUBSISTENCE	600	600	975	975	975
10-4380-432100	TELEPHONE SERVICE	2,700	2,000	2,000	2,000	2,000
10-4380-432500	POSTAGE	200	300	300	300	300
10-4380-434100	PRINTING	500	500	500	500	500
10-4380-435100	MAINT. & REPAIR-BUILDINGS	1,200	750	1,000	1,000	1,000
10-4380-435200	MAINT.& REPAIR-EQUIPMENT	300	300	300	300	300
10-4380-435300	MAINT.& REPAIR-VEHICLES	1,500	1,000	500	500	500
10-4380-437000	ADVERTISING	75	100	100	100	100
10-4380-439500	EMPLOYEE TRAINING	800	700	750	750	750
10-4380-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-4380-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0



**WATAUGA COUNTY  
ADOPTED BUDGET  
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<b>GL ACCOUNT NUMB</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR YR. BUDGET 2001-02</b>	<b>CURR. YR. BUDGET 2002-03</b>	<b>DEPART. REQUEST 2003-04</b>	<b>ADMN. RECOMMEND 2003-04</b>	<b>BOARD APPROVED 2003-04</b>
10-4380-449900	MISC.-EXPENSE	500	275	300	300	300
10-4380-449901	DONATIONS	0	0	0	0	0
10-4380-451000	CAPITAL OUTLAY-FURN. & EQUIP.	1,350	0	0	0	0
10-4380-454000	CAPITAL OUTLAY-VEHICLES	27,000	26,000	0	0	0
10-4380-455000	CAPITAL OUTLAY-OTHER EQUIP.	4,725	0	0	0	0
10-4380-467000	BOARD MEMBER FEES	500	500	25	25	25
10-4380-469505	CONTRACTED SERVICES-INTERNET	75	300	300	300	300
<b>TOTALS ANIMAL CONTROL</b>		<b>\$164,621</b>	<b>\$158,599</b>	<b>\$169,214</b>	<b>\$136,191</b>	<b>\$136,191</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>APPALCART</b>						
10-4500-469300	GENERAL APPROPRIATION	54,075	59,278	61,056	59,278	59,278
10-4500-469301	WORK FIRST-/CALDWELL ROUTE	0	0	0	0	0
10-4500-469843	RURAL GENERAL PUBLIC PROGRAM	0	24,143	0	0	0
10-4500-469844	WORK FIRST/EMPLOYMENT TRANS.	0	7,310	0	0	0
10-4500-469845	ELDERLY & HAND. TRAN. GRANT	0	7,766	0	0	0
10-4500-469846	RGP-DISCRETIONARY	0	10,544	0	0	0
<b>TOTALS APPALCART</b>		<b>\$54,075</b>	<b>\$109,041</b>	<b>\$61,056</b>	<b>\$59,278</b>	<b>\$59,278</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>FORESTRY</b>					
10-4750-469300 GENERAL APPROPRIATION	35,624	36,394	36,741	36,741	36,741
<b>TOTALS FORESTRY</b>	<b>\$35,624</b>	<b>\$36,394</b>	<b>\$36,741</b>	<b>\$36,741</b>	<b>\$36,741</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>ECONOMIC DEVELOPMENT</b>					
10-4920-463000 ANNUAL APPROPRIATION	54,965	54,965	62,965	44,965	0
10-4920-463001 OLD COVE CREEK SITE WORK	0	0	0	0	0
<b>TOTALS ECONOMIC DEVELOPMENT</b>	<b>\$54,965</b>	<b>\$54,965</b>	<b>\$62,965</b>	<b>\$44,965</b>	<b>\$0</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>COOPERATIVE EXTENSION</b>						
10-4950-412100	SALARIES-REGULAR	119,120	119,098	120,854	120,854	120,854
10-4950-412300	SALARIES-STATE INC.	3,454	4,000	7,831	7,831	7,831
10-4950-418100	SOCIAL SECURITY CONT.	9,071	9,111	9,833	9,833	9,833
10-4950-418200	RETIREMENT CONT.	8,454	5,954	3,895	3,895	3,895
10-4950-418300	HOSPITAL INS. EXPENSE	9,750	11,614	11,614	11,614	11,614
10-4950-418600	WORKER'S COMPENSATION	1,737	247	251	251	251
10-4950-429000	OTHER SUPPLIES	7,689	5,589	5,589	5,000	5,000
10-4950-431100	TRAVEL-MILEAGE (within county)	1,940	2,940	0	2,000	2,000
10-4950-431101	TRAVEL-OUTSIDE COUNTY	0	940	4,100	940	940
10-4950-431200	TRAVEL-SUBSISTENCE	2,000	1,000	1,810	1,000	1,000
10-4950-432100	TELEPHONE SERVICE	5,585	5,085	4,629	4,629	4,629
10-4950-432500	POSTAGE	1,150	950	950	700	700
10-4950-435200	MAINT.& REPAIR-EQUIPMENT	0	0	0	0	0
10-4950-439500	EMPLOYEE TRAINING	500	1,540	1,545	1,545	1,545
10-4950-444000	SERVICE & MAINTENANCE CONTRACT	2,000	2,000	2,200	2,000	2,000
10-4950-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-4950-449100	DUES AND SUBSCRIPTIONS	1,671	1,534	1,585	1,500	1,500
10-4950-449900	MISC.-EXPENSE	1,000	3,583	4,201	3,800	3,800
10-4950-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	1,500	0	0
10-4950-469505	CONTRACTED SERVICES-INTERNET	360	0	0	0	0
<b>TOTALS COOPERATIVE EXTENSION</b>		<b>\$175,481</b>	<b>\$175,185</b>	<b>\$182,387</b>	<b>\$177,392</b>	<b>\$177,392</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SOIL CONSERVATION</b>						
10-4960-412100	SALARIES-REGULAR	56,211	55,251	57,232	57,232	57,232
10-4960-418100	SOCIAL SECURITY CONT.	4,505	4,420	4,579	4,579	4,579
10-4960-418200	RETIREMENT CONT.	2,816	2,763	2,862	2,862	2,862
10-4960-418300	HOSPITAL INS. EXPENSE	6,724	6,644	7,704	7,704	7,704
10-4960-418600	WORKER'S COMPENSATION	282	276	286	286	286
10-4960-418900	OTHER FRINGE -DEFERRED COMP.	1,689	1,658	2,289	2,289	2,289
10-4960-418901	OTHER FRINGE-\$30/MONTH	720	720	720	720	720
10-4960-425100	MOTOR FUELS AND LUBRICANTS	400	400	700	700	700
10-4960-425200	TIRES	300	0	0	0	0
10-4960-426000	OFFICE SUPPLIES	700	700	700	700	700
10-4960-429000	OTHER SUPPLIES	4,000	4,000	4,000	4,000	4,000
10-4960-431100	TRAVEL-MILEAGE	500	200	500	500	500
10-4960-431200	TRAVEL-SUBSISTENCE	750	1,050	1,200	1,200	1,200
10-4960-432100	TELEPHONE SERVICE	950	950	700	700	700
10-4960-432500	POSTAGE	300	300	300	300	300
10-4960-435200	MAINT.& REPAIR-EQUIPMENT	225	200	200	200	200
10-4960-435300	MAINT.& REPAIR-VEHICLES	400	600	300	300	300
10-4960-439500	EMPLOYEE TRAINING	350	350	500	500	500
10-4960-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-4960-44000	SERVICE & MAINTENANCE CONTRACT	50	50	0	0	0
10-4960-449901	MISC. EXP.-FARM PERSERVATION	750	750	200	200	200
10-4960-449902	MISC.-TECH. ASSIST.-421	5,000	0	0	0	0
10-4960-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	29572	0	0
10-4960-469853	SOIL & WATER CON.-SP.ALLOC.	4,918	3,118	2,000	2,000	2,000
<b>TOTALS SOIL CONSERVATION</b>		<b>\$92,540</b>	<b>\$84,400</b>	<b>\$116,544</b>	<b>\$86,972</b>	<b>\$86,972</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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<b>GL ACCOUNT NUMB ACCOUNT DESCRIPTION</b>	<b>PRIOR YR. BUDGET 2001-02</b>	<b>CURR. YR. BUDGET 2002-03</b>	<b>DEPART. REQUEST 2003-04</b>	<b>ADMN. RECOMMEND 2003-04</b>	<b>BOARD APPROVED 2003-04</b>
<b>PUBLIC HEALTH</b>					
10-5110-463000 ANNUAL APPROPRIATION	438,578	463,735	486,922	463,735	463,735
<b>TOTALS PUBLIC HEALTH</b>	<b>\$438,578</b>	<b>\$463,735</b>	<b>\$486,922</b>	<b>\$463,735</b>	<b>\$463,735</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>MENTAL HEALTH</b>						
10-5210-445200	INSURANCE-VEHICLES	0	0	0	0	0
10-5210-463000	ANNUAL APPROPRIATION	206,492	212,687	223,321	212,687	212,687
10-5210-469820	CRIM. JUSTICE PART. PROGRAM	61,294	61,294	0	0	0
10-5210-469823	REACHING ADOLESCENTS PROGRAM	0	0	0	0	0
10-5210-469845	ELDERLY & HAND. TRAN. GRANT	0	3,262	0	0	0
10-5210-469852	ABC/5 CENTS PER BOTTLE	15,000	15,000	15,000	15,000	15,000
<b>TOTALS MENTAL HEALTH</b>		<b>\$282,786</b>	<b>\$292,243</b>	<b>\$238,321</b>	<b>\$227,687</b>	<b>\$227,687</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PROJECT ON AGING</b>						
10-5550-412100	SALARIES-REGULAR	556,650	579,836	591,433	591,433	591,433
10-5550-412101	SALARIES-NON REGULAR	620,500	575,000	555,000	555,000	505,000
10-5550-418100	SOCIAL SECURITY CONT.	94,172	82,000	91,715	91,715	87,715
10-5550-418200	RETIREMENT CONT.	27,832	28,197	29,572	29,572	29,572
10-5550-418300	HOSPITAL INS. EXPENSE	77,326	74,745	86,670	86,670	86,670
10-5550-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-5550-418600	WORKER'S COMPENSATION	16,699	9,948	17,196	17,196	16,446
10-5550-418900	OTHER FRINGE -DEFERRED COMP.	7,793	16,918	23,657	23,657	23,657
10-5550-418901	OTHER FRINGE-\$30/MONTH	8,280	8,100	8,100	8,100	8,100
10-5550-422000	FOOD AND PROVISIONS	81,000	92,293	82,500	82,500	82,500
10-5550-426000	OFFICE SUPPLIES	1,500	2,120	1,500	1,500	1,500
10-5550-429200	PROGRAM SUPPLIES	25,000	30,266	25,000	25,000	25,000
10-5550-429855	OTHER SUPPLIES-SENIOR GAMES	10,000	11,122	6,000	4,500	4,500
10-5550-431100	TRAVEL-MILEAGE	46,000	45,000	40,000	40,000	40,000
10-5550-431300	TRAVEL-CLIENT TRANSPORT	34,000	41,309	40,000	40,000	40,000
10-5550-431301	TRAVEL-CLIENT-E & D GRANT	11,250	10,951	0	0	0
10-5550-431500	TRAVEL-MEAL DEL.-APPAL. VOL.	13,000	15,000	15,500	15,000	15,000
10-5550-432100	TELEPHONE SERVICE	10,000	10,432	10,000	10,000	10,000
10-5550-432500	POSTAGE	1,100	1,408	1,300	1,300	1,300
10-5550-434100	PRINTING	2,000	2,897	2,500	2,500	1,250
10-5550-435200	MAINT.& REPAIR-EQUIPMENT	1,500	3,100	1,750	1,750	1,750
10-5550-435201	REPAIRS & MAINT-BUILDINGS	0	0	0	0	0
10-5550-437000	ADVERTISING	750	750	750	750	750
10-5550-439500	EMPLOYEE TRAINING	2,000	2,000	2,000	2,000	2,000
10-5550-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-5550-449100	DUES AND SUBSCRIPTIONS	300	300	200	200	200
10-5550-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-5550-452000	CAP.OUTLAY-DATA PROC.EQUIP.	0	0	0	0	0
10-5550-455000	CAPITAL OUTLAY-OTHER EQUIP.	0	0	0	0	0
10-5550-469505	CONT.SERVICES-INTERNET ACCESS	75	0	0	0	0

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
10-5550-469510	CONT.SERVICES-VOL.RECOGNITION	2,000	2,200	2,200	2,200	2,200
10-5550-469511	CONT.SERVICES-HEALTH SCREEN	8,000	8,866	8,000	8,000	6,000
10-5550-469512	CONT.SER.-HB 405 SCREENING	6,500	6,500	6,500	6,500	4,500
10-5550-469514	CONTRACTED SERV-INSTRUCTORS	8,000	8,077	4,000	4,000	4,000
<b>TOTALS PROJECT ON AGING</b>		<b>\$1,673,227</b>	<b>\$1,669,335</b>	<b>\$1,653,043</b>	<b>\$1,651,043</b>	<b>\$1,591,043</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>VETERAN SERVICES</b>						
10-5820-412100	SALARIES-REGULAR	72,871	78,604	80,432	80,432	80,432
10-5820-418100	SOCIAL SECURITY CONT.	5,830	6,125	6,435	6,435	6,435
10-5820-418200	RETIREMENT CONT.	3,644	3,828	4,022	4,022	4,022
10-5820-418300	HOSPITAL INS. EXPENSE	6,724	6,644	7,704	7,704	7,704
10-5820-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-5820-418600	WORKER'S COMPENSATION	364	383	402	402	402
10-5820-418900	OTHER FRINGE -DEFERRED COMP.	2,186	2,297	3,217	3,217	3,217
10-5820-418901	OTHER FRINGE-\$30/MONTH	720	720	720	720	720
10-5820-426000	OFFICE SUPPLIES	1,200	1,200	1,390	1,000	1,000
10-5820-431100	TRAVEL-MILEAGE	750	750	480	480	480
10-5820-431200	TRAVEL-SUBSISTENCE	750	750	750	750	750
10-5820-432100	TELEPHONE SERVICE	550	0	0	0	0
10-5820-432500	POSTAGE	400	300	300	300	300
10-5820-435200	MAINT. & REPAIR-EQUIPMENT	60	0	0	0	0
10-5820-439500	EMPLOYEE TRAINING	160	160	425	425	425
10-5820-439501	CABLE FRAN	0	0	398	398	398
10-5820-444000	SERVICE & MAINTENANCE CONTRACT	0	0	0	0	0
10-5820-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-5820-449100	DUES AND SUBSCRIPTIONS	751	550	432	432	432
10-5820-449900	MISC.-EXPENSE	250	0	0	0	0
10-5820-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-5820-469505	CONT.SERVICES-INTERNET ACCESS	0	0	0	0	0
<b>TOTALS VETERAN SERVICES</b>		<b>\$97,210</b>	<b>\$102,311</b>	<b>\$107,107</b>	<b>\$106,717</b>	<b>\$106,717</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SPECIAL APPROPRIATIONS</b>						
10-5890-463103	BEECH MTN. PARKS & RECREATION	3,000	2,500	5,000	2,500	2,500
10-5890-463104	WATAUGA CO. ARTS COUNCIL	7,500	7,500	10,000	7,500	7,500
10-5890-463105	BLOWING ROCK CHAMBER OF COMM.	4,000	4,000	10,000	4,000	4,000
10-5890-463106	BLOW.ROCK PARKS & RECREATION	10,000	10,000	15,000	10,000	10,000
10-5890-463107	NATIONAL GUARD	2,500	2,500	0	0	0
10-5890-463108	REGION D COUNCIL OF GOVERNMENT	14,856	14,856	16,005	14,856	16,005
10-5890-463109	WATAUGA OPPORTUNITIES	33,000	33,000	33,000	33,000	33,000
10-5890-463110	SOUTHERN APP. HIST ASSOC.	4,000	4,000	5,000	4,000	4,000
10-5890-463111	ALCOHOL & DRUG COUNCIL	500	500	2,000	500	500
10-5890-463112	BOONE AREA CHAMBER OF COMMERC	14,000	14,000	14,000	14,000	14,000
10-5890-463113	PARENT TO PARENT	1,000	1,000	1,500	1,000	1,000
10-5890-463114	FOSCOE GRANDFATHER COMM. CTR.	10,000	5,000	5,000	5,000	5,000
10-5890-463116	MOUNTAIN RURITAN CLUB	0	2,500	3,000	2,500	2,500
10-5890-463117	HICKORY RIDGE HOMESTEAD	1,000	1,000	5,000	1,000	1,000
10-5890-463118	BLOWING ROCK STAGE COMPANY	10,000	0	0	0	0
10-5890-463119	VALLE CRUCIS COMM. PARK	10,000	10,000	35,000	10,000	15,000
10-5890-463120	WILKES CTR. FOR THE DEAF	0	0	1,000	0	0
10-5890-463121	COUNCIL ON STATUS OF WOMEN	1,000	1,000	1,000	1,000	1,000
10-5890-463122	VOLUNTEER OUTREACH CENTER	10,500	10,500	10,500	10,500	10,500
10-5890-463123	VETERANS MEMORIAL	10,000	0	0	0	0
10-5890-463124	WATAUGA NET	0	3,000	3,000	3,000	0
10-5890-463125	NEW RIVER SENIOR SERVICES	0	0	5,448	0	0
10-5890-463127	CHILDREN'S COUNCIL-WATAUGA CO.	2,000	2,000	3,500	2,000	2,000
10-5890-463128	WATAUGA CO. CRIMESTOPPERS	1,000	1,000	0	0	0
10-5890-463129	WAT EDUCATIONAL FOUNDATION	0	0	10,000	0	0
10-5890-463130	W.A.M.Y. COMMUNITY ACTION, INC	0	0	6,000	0	0
10-5890-463131	WESTERN N.C. COMM. DEV.ASSOC.	0	0	3,825	3,825	0

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
10-5890-469811	RESTORATIVE JUSTICE PROJECT	0	0	0	0	0
10-5890-469846	E & D TRAN. GRANT-WAT.OPPORT.	0	10,718	0	0	0
<b>TOTALS SPECIAL APPROPRIATIONS</b>		<b>\$149,856</b>	<b>\$140,574</b>	<b>\$203,778</b>	<b>\$130,181</b>	<b>\$129,505</b>

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ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC SCHOOLS-CURRENT EXPENSE</b>					
10-5911-463000 ANNUAL APPROPRIATION	6,835,981	7,468,309	7,933,842	7,692,000	7,892,000
10-5911-469801 ED GRANT NATL. FOREST RECEIPTS	500	500	500	500	500
<b>TOTALS PUBLIC SCHOOLS-CURRENT EXPENSE</b>	<b>\$6,836,481</b>	<b>\$7,468,809</b>	<b>\$7,934,342</b>	<b>\$7,692,500</b>	<b>\$7,892,500</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>COMM. COLLEGE-CURRENT OPERATIONS</b>					
10-5921-459001 CAP.OUTLAY-LUMP SUM	27,300	8,500	8,500	8,500	8,500
10-5921-463000 ANNUAL APPROPRIATION	531,675	587,368	682,498	604,989	604,989
10-5921-463001 CC&TI-SITE WORK	0	0	0	0	0
10-5921-463002 BUS. CTR WATER/SEWER	0	0	0	0	0
<b>TOTALS COMM. COLLEGE-CURR.OPERATIONS</b>	<b>\$558,975</b>	<b>\$595,868</b>	<b>\$690,998</b>	<b>\$613,489</b>	<b>\$613,489</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>LIBRARY</b>					
10-6110-445200 INSURANCE-VEHICLES	0	0	0	0	0
10-6110-469300 GENERAL APPROPRIATION	324,450	340,184	386,906	350,390	367,399
<b>TOTALS LIBRARY</b>	<b>\$324,450</b>	<b>\$340,184</b>	<b>\$386,906</b>	<b>\$350,390</b>	<b>\$367,399</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>RECREATION-ADMN.</b>						
10-6120-412100	SALARIES-REGULAR	107,283	114,832	95,755	95,755	95,755
10-6120-412600	SALARIES-PART-TIME	5,000	5,000	5,600	5,000	5,000
10-6120-412801	CELLPHONE ALLOWANCE	0	0	420	420	420
10-6120-418100	SOCIAL SECURITY CONT.	8,983	9,163	8,142	8,094	8,094
10-6120-418200	RETIREMENT CONT.	5,364	5,477	4,788	4,788	4,788
10-6120-418300	HOSPITAL INS. EXPENSE	10,086	9,966	11,556	11,556	11,556
10-6120-418600	WORKER'S COMPENSATION	561	578	807	504	504
10-6120-418900	OTHER FRINGE -DEFERRED COMP.	3,218	3,286	3,830	3,830	3,830
10-6120-418901	OTHER FRINGE-\$30/MONTH	1,080	1,080	1,080	1,080	1,080
10-6120-421100	JANITORIAL SUPPLIES	0	0	0	0	0
10-6120-421200	UNIFORMS	270	270	180	180	180
10-6120-426000	OFFICE SUPPLIES	3,500	3,500	2,975	2,800	2,800
10-6120-431100	TRAVEL-MILEAGE	816	816	816	816	816
10-6120-431200	TRAVEL-SUBSISTENCE	616	616	496	496	496
10-6120-432100	TELEPHONE SERVICE	5,670	5,000	5,000	5,000	5,000
10-6120-432500	POSTAGE	1,850	1,340	1,340	1,340	1,340
10-6120-433900	UTILITIES-DUMPSTER PICK-UP	0	0	0	0	0
10-6120-434100	PRINTING	550	475	375	375	375
10-6120-435200	MAINT.& REPAIR-EQUIPMENT	1,830	1,830	1,830	1,830	1,830
10-6120-437000	ADVERTISING	452	800	600	600	600
10-6120-439500	EMPLOYEE TRAINING	390	390	520	520	520
10-6120-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-6120-449100	DUES AND SUBSCRIPTIONS	405	403	400	400	400
10-6120-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	4,274	0	0	0
10-6120-469505	CONT.SERVICES-INTERNET ACCESS	75	0	0	0	0
<b>TOTALS RECREATION-ADMN.</b>		<b>\$157,999</b>	<b>\$169,096</b>	<b>\$146,510</b>	<b>\$145,384</b>	<b>\$145,384</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>AQUATICS</b>						
10-6121-412100	SALARIES-REGULAR	56,347	59,198	59,502	59,502	59,502
10-6121-412600	SALARIES-PART-TIME	82,500	88,382	88,682	36,000	36,000
10-6121-412801	CELLPHONE ALLOWANCE	0	0	0	0	0
10-6121-418100	SOCIAL SECURITY CONT.	11,108	11,830	11,855	7,640	7,640
10-6121-418200	RETIREMENT CONT.	2,817	2,960	2,975	2,975	2,975
10-6121-418300	HOSPITAL INS. EXPENSE	6,724	6,644	7,704	7,704	7,704
10-6121-418600	WORKER'S COMPENSATION	3,332	2,958	5,927	3,820	3,820
10-6121-418900	OTHER FRINGE -DEFERRED COMP.	1,690	1,776	2,380	2,380	2,380
10-6121-418901	OTHER FRINGE-\$30/MONTH	720	720	720	720	720
10-6121-421100	JANITORIAL SUPPLIES	0	0	0	0	0
10-6121-421200	UNIFORMS	231	781	550	550	550
10-6121-429000	OTHER SUPPLIES	15,154	15,010	15,880	8,000	8,000
10-6121-431100	TRAVEL-MILEAGE	450	408	408	408	408
10-6121-431101	TRAVEL-CONTRACTED	2,000	1,300	1,683	1,683	1,683
10-6121-431200	TRAVEL-SUBSISTENCE	450	450	548	450	450
10-6121-432100	TELEPHONE SERVICE	1,628	1,628	1,698	1,698	1,698
10-6121-433100	UTILITIES-ELECTRICITY	0	0	0	0	0
10-6121-433300	UTILITIES-PROPANE GAS	0	0	0	0	0
10-6121-433400	UTILITIES-WATER	0	0	0	0	0
10-6121-434100	PRINTING	520	360	450	450	450
10-6121-435100	MAINT. & REPAIR-BUILDINGS	0	0	0	0	0
10-6121-435200	MAINT.& REPAIR-EQUIPMENT	345	345	345	345	345
10-6121-439500	EMPLOYEE TRAINING	600	600	600	600	600
10-6121-449900	MISC.-EXP HEALTH DEPT PERMITS	0	0	0	0	0
10-6121-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	2415	2415	2415
10-6121-469505	CONT.SERVICES-INTERNET ACCESS	75	300	300	300	300
<b>TOTALS AQUATICS</b>		<b>\$186,691</b>	<b>\$195,650</b>	<b>\$204,622</b>	<b>\$137,640</b>	<b>\$137,640</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>COVE CREEK GYM COMPLEX</b>						
10-6122-412600	SALARIES-PART-TIME	2,400	2,100	1,960	1,960	1,960
10-6122-418100	SOCIAL SECURITY CONT.	224	168	157	157	157
10-6122-418600	WORKER'S COMPENSATION	14	42	78	78	78
10-6122-421100	JANITORIAL SUPPLIES	0	0	0	0	0
10-6122-429000	OTHER SUPPLIES	0	450	300	0	0
10-6122-429200	PROGRAM SUPPLIES	100	300	300	200	200
10-6122-432100	TELEPHONE SERVICE	360	360	367	367	367
10-6122-433100	UTILITIES-ELECTRICITY	0	0	0	0	0
10-6122-433300	UTILITIES-PROPANE GAS	0	0	0	0	0
10-6122-434100	PRINTING	0	0	0	0	0
10-6122-435100	MAINT. & REPAIR-BUILDINGS	0	0	0	0	0
10-6122-443900	RENT-EQUIPMENT	875	875	660	660	660
10-6122-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-6122-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-6122-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
<b>TOTALS COVE CREEK GYM COMPLEX</b>		<b>\$3,973</b>	<b>\$4,295</b>	<b>\$3,822</b>	<b>\$3,422</b>	<b>\$3,422</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>WATAUGA HIGH ATHLETIC COMPLEX</b>					
10-6123-421100 JANITORIAL SUPPLIES	0	0	0	0	0
10-6123-429000 OTHER SUPPLIES	1,500	1,500	1,510	1,510	1,510
10-6123-433100 UTILITIES-ELECTRICITY	0	0	0	0	0
10-6123-433400 UTILITIES-WATER	0	0	0	0	0
10-6123-435100 MAINT. & REPAIR-BUILDINGS	0	0	0	0	0
10-6123-435101 MAINT. & REPAIR-GROUNDS	0	0	0	0	0
10-6123-443900 RENT-EQUIPMENT	1,000	1,000	990	990	990
10-6123-451000 CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
10-6123-469500 CONTRACTED SERVICES	14,500	14,499	9,500	9,500	9,500
<b>TOTALS WATAUGA HIGH ATHLETIC COMPLEX</b>	<b>\$17,000</b>	<b>\$16,999</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>ATHLETICS</b>						
10-6125-412100	SALARIES-REGULAR	79,537	82,683	86,868	81,335	81,335
10-6125-412600	SALARIES-PART-TIME	15,930	15,930	15,930	15,930	15,930
10-6125-412601	SALARIES-P/T-OFFICIALS	62,556	66,571	63,872	63,872	63,872
10-6125-412801	CELLPHONE ALLOWANCE	0	1,050	1,050	1,050	1,050
10-6125-418100	SOCIAL SECURITY CONT.	12,642	13,042	13,418	12,975	12,975
10-6125-418200	RETIREMENT CONT.	3,977	4,143	4,343	4,067	4,067
10-6125-418300	HOSPITAL INS. EXPENSE	8,405	8,305	9,630	9,630	9,630
10-6125-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-6125-418600	WORKER'S COMPENSATION	3,793	3,260	6,667	6,445	6,445
10-6125-418900	OTHER FRINGE -DEFERRED COMP.	2,386	2,480	3,475	3,253	3,253
10-6125-418901	OTHER FRINGE-\$30/MONTH	900	900	900	900	900
10-6125-429000	OTHER SUPPLIES	58,000	50,131	48,275	45,500	45,500
10-6125-429801	OTHER SUPPLIES-OFFICIALS	1,508	1,508	1,508	1,508	1,508
10-6125-429802	OTHER SUPPLIES-LITTLE LEAGUE	6,420	6,420	6,720	6,720	6,720
10-6125-429803	OTHER SUPPLIES-TENNIS	1,800	1,360	1,360	1,360	1,360
10-6125-431100	TRAVEL-MILEAGE	500	500	1,020	750	750
10-6125-431200	TRAVEL-SUBSISTENCE	500	500	936	500	500
10-6125-434100	PRINTING	980	980	1,000	1,000	1,000
10-6125-439500	EMPLOYEE TRAINING	400	400	440	440	440
10-6125-443900	RENT-EQUIPMENT	2,625	2,625	3,080	3,080	3,080
10-6125-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-6125-449900	MISC-COACH CERTIFICATION TRAIN	3,000	1,500	1,500	1,500	1,500
10-6125-451000	CAPITAL OUTLAY-FURN. & EQUIP.	3,100	0	0	0	0
10-6125-469199	PROFESSIONAL SERVICES-OTHER	0	0	0	0	0
10-6125-469500	CONTRACTED SERV.-LAND DEVELOP.	0	0	0	0	0
10-6125-469508	CONTRACTED SERVICES-OFFICIALS	1,250	1,250	1,250	1,250	1,250
<b>TOTALS ATHLETICS</b>		<b>\$270,209</b>	<b>\$265,538</b>	<b>\$273,242</b>	<b>\$263,065</b>	<b>\$263,065</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>ARTS-SPECIAL POPULATIONS</b>						
10-6126-412100	SALARIES-REGULAR	29,357	31,546	32,403	32,403	32,403
10-6126-412600	SALARIES-PART-TIME	17,500	18,760	18,930	18,930	18,930
10-6126-412801	CELLPHONE ALLOWANCE	0	0	420	420	420
10-6126-418100	SOCIAL SECURITY CONT.	3,749	3,968	4,140	4,140	4,140
10-6126-418200	RETIREMENT CONT.	1,468	1,542	1,620	1,620	1,620
10-6126-418300	HOSPITAL INS. EXPENSE	3,362	3,322	3,852	3,852	3,852
10-6126-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-6126-418600	WORKER'S COMPENSATION	1,468	992	2,053	2,053	2,053
10-6126-418900	OTHER FRINGE -DEFERRED COMP.	881	925	1,296	1,296	1,296
10-6126-418901	OTHER FRINGE-\$30/MONTH	360	360	360	360	360
10-6126-429000	OTHER SUPPLIES	2,800	3,050	2,550	2,550	2,550
10-6126-429805	OTHER SUPPLIES-SPECIAL POPS	2,000	1,695	1,470	1,470	1,470
10-6126-429806	OTHER SUPPLIES-HOLIDAY PROGRAM	1,000	1,275	800	800	800
10-6126-429807	OTHER SUPPLIES-SP.POPS ED.PROG	1,400	1,675	1,350	1,350	1,350
10-6126-431100	TRAVEL-MILEAGE	614	530	530	530	530
10-6126-431101	TRAVEL-CONTRACTED	1,080	1,255	1,134	1,134	1,134
10-6126-431200	TRAVEL-SUBSISTENCE	308	218	166	166	166
10-6126-434100	PRINTING	300	210	200	200	200
10-6126-439500	EMPLOYEE TRAINING	300	240	210	210	210
10-6126-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-6126-469509	CONTRACTED SERVICES-PROGRAMS	1,475	1,325	1,325	1,000	1,000
<b>TOTALS ARTS-SPECIAL POPULATIONS</b>		<b>\$69,422</b>	<b>\$72,888</b>	<b>\$74,809</b>	<b>\$74,484</b>	<b>\$74,484</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>MAINTENANCE/FACILITIES</b>					
10-6127-425100 MOTOR FUELS AND LUBRICANTS	800	800	1,000	1,000	1,000
10-6127-425200 TIRES	400	400	450	450	450
10-6127-429000 OTHER SUPPLIES	3,800	3,450	4,000	3,500	3,500
10-6127-432100 TELEPHONE SERVICE	528	528	528	528	528
10-6127-435300 MAINT.& REPAIR-VEHICLES	600	1,000	1,000	800	800
10-6127-441200 RENT-BUILDING	0	0	0	0	0
10-6127-443900 RENT-EQUIPMENT	875	875	770	770	770
10-6127-459000 OTHER	0	0	17,500	0	0
10-6127-469500 CONTRACTED SERVICES	2,000	2,000	2,000	2,000	2,000
<b>TOTALS MAINTENANCE/FACILITIES</b>	<b>\$9,003</b>	<b>\$9,053</b>	<b>\$27,248</b>	<b>\$9,048</b>	<b>\$9,048</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SPECIAL PROGRAMS</b>						
10-6128-412100	SALARIES-REGULAR	12,977	13,056	13,402	13,402	13,402
10-6128-412600	SALARIES-PART-TIME	35,560	36,720	36,669	36,669	36,669
10-6128-412801	CELLPHONE ALLOWANCE	0	210	210	210	210
10-6128-418100	SOCIAL SECURITY CONT.	3,883	3,975	4,022	4,022	4,022
10-6128-418200	RETIREMENT CONT.	649	638	670	670	670
10-6128-418300	HOSPITAL INS. EXPENSE	1,681	1,661	1,926	1,926	1,926
10-6128-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
10-6128-418600	WORKER'S COMPENSATION	1,165	990	2,003	2,003	2,003
10-6128-418900	OTHER FRINGE -DEFERRED COMP.	389	383	536	536	536
10-6128-418901	OTHER FRINGE-\$30/MONTH	180	180	180	180	180
10-6128-429000	OTHER SUPPLIES	2,800	2,800	2,400	2,400	2,400
10-6128-431100	TRAVEL-MILEAGE	272	272	255	255	255
10-6128-431101	TRAVEL-CONTRACTED	1,412	1,500	1,470	1,470	1,470
10-6128-431200	TRAVEL-SUBSISTENCE	234	234	230	230	230
10-6128-434100	PRINTING	109	200	186	186	186
10-6128-439500	EMPLOYEE TRAINING	150	150	130	130	130
10-6128-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
10-6128-469500	CONTRACTED SERVICES	575	800	1,600	1,600	1,600
<b>TOTALS SPECIAL PROGRAMS</b>		<b>\$62,036</b>	<b>\$63,769</b>	<b>\$65,889</b>	<b>\$65,889</b>	<b>\$65,889</b>



**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>RECREATION SUMMARY</b>					
RECREATION-ADMN.	157,999	169,096	146,510	145,384	145,384
AQUATICS	186,691	195,650	204,622	137,640	137,640
COVE CREEK GYM COMPLEX	3,973	4,295	3,822	3,422	3,422
WATAUGA HIGH ATHLETIC COMPLEX	17,000	16,999	12,000	12,000	12,000
ATHLETICS	262,209	265,538	273,242	263,065	263,065
ARTS-SPECIAL POPULATIONS	69,422	72,888	74,809	74,484	74,484
MAINTENANCE/FACILITIES	9,003	9,053	27,248	9,048	9,048
SPECIAL PROGRAMS	62,036	63,769	65,889	65,889	65,889
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$768,333</b>	<b>\$797,288</b>	<b>\$808,142</b>	<b>\$710,932</b>	<b>\$710,932</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>TRANSFER TO OTHER FUNDS</b>					
10-9800-498013    TRAN. TO SCHOOL CAPITAL OUTLAY	750,000	819,588	850,215	819,588	819,588
10-9800-498014    TRAN. TO PUBLIC ASSIST.	2,270,085	2,588,181	2,475,259	2,456,509	2,456,509
10-9800-498021    TRAN. TO CAPITAL RESERVE FUND	850,000	1,282,619	1,780,000	2,230,000	1,962,000
10-9800-498025    TRAN. TO REVALUATION FUND	0	57,749	0	0	0
10-9800-498026    TRAN. TO E-911	0	0	0	0	0
10-9800-498030    TRAN TO DEBT SERVICE	790,443	810,699	866,249	866,249	866,249
10-9800-498031    TRAN.TO DEBT.SER.-SCHOOL S.TAX	1,900,000 0	1,900,000	1,900,000	1,900,000	1,900,000
10-9800-498066    TRANS.TO S/W-SALES TAX	494,758	548,497	1,110,402	659,602	659,602
<b>TOTALS TRANSFER TO OTHER FUNDS</b>	<b>\$7,055,286</b>	<b>\$8,007,333</b>	<b>\$8,982,125</b>	<b>\$8,931,948</b>	<b>\$8,663,948</b>
<b>TOTALS GENERAL FUND EXPENDITURES</b>	<b>\$32,299,043</b>	<b>\$30,965,559</b>	<b>\$35,236,592</b>	<b>\$31,854,730</b>	<b>\$31,439,330</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SCHOOL CAPITAL OUTLAY-REVENUES</b>					
<b>PUBLIC SCHOOL FACILITY FUNDS</b>					
13-3593-359003 PSFF-VOC.EDUCATION	0	0	0	0	0
<b>TOTALS PUBLIC SCHOOL FACILITY FUNDS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
13-3980-398100 TRAN. FROM GENERAL FUND	-750,000	-819,588	-850,215	-819,588	-819,588
13-3980-398200 TRAN. FROM CAPITAL RESERVE	0	0	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>	<b>-\$750,000</b>	<b>-\$819,588</b>	<b>-\$850,215</b>	<b>-\$819,588</b>	<b>-\$819,588</b>
<b>TOTALS SCHOOL CAPITAL OUTLAY REVENUES</b>	<b>-\$750,000</b>	<b>-\$819,588</b>	<b>-\$850,215</b>	<b>-\$819,588</b>	<b>-\$819,588</b>
<b>SCHOOL CAPITAL OUTLAY EXPENDITURES</b>					
<b>SCHOOL CAPITAL OUTLAY</b>					
13-5912-459001 SCH.CAP.OUTLAY-LUMP SUM	750,000	819,588	850,215	819,588	819,588
13-5912-459002 CAP.OUTL-HIGH SCH.ATH.COMPLEX	0	0	0	0	0
13-5912-459003 CAP.OUTLAY-BOE-VOC.ED.BLDG.	0	0	0	0	0
13-5912-459005 CAP.OUTLAY-PSFF-BETHEL	0	0	0	0	0
<b>TOTALS SCHOOL CAPITAL OUTLAY</b>	<b>\$750,000</b>	<b>\$819,588</b>	<b>\$850,215</b>	<b>\$819,588</b>	<b>\$819,588</b>
<b>TOTALS SCHOOL CAPITAL OUTLAY EXPENDITURES</b>	<b>\$750,000</b>	<b>\$819,588</b>	<b>\$850,215</b>	<b>\$819,588</b>	<b>\$819,588</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC ASSISTANCE FUND REVENUE</b>					
<b>OTHER TAXES</b>					
14-3200-321000 ANIMAL TAXES-DOG TAGS	-1,500	-1,500	-1,500	-1,500	-1,500
<b>TOTALS OTHER TAXES</b>	<b>-\$1,500</b>	<b>-\$1,500</b>	<b>-\$1,500</b>	<b>-\$1,500</b>	<b>-\$1,500</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
14-3300-345000 ELDERLY & HAND.TRAN.ASSISTANCE	0	0	0	0	0
<b>TOTALS INTERGOVERNMENTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COUNTY WELFARE ADMIN. PAYMENTS</b>					
14-3531-323000 ADMN. COST REIMB. FED./STATE	-1,684,200	-1,719,693	-1,526,290	-1,526,290	-1,526,290
<b>TOTALS COUNTY WELFARE ADMIN. PAYMENTS</b>	<b>-\$1,684,200</b>	<b>-\$1,719,693</b>	<b>-\$1,526,290</b>	<b>-\$1,526,290</b>	<b>-\$1,526,290</b>
<b>STATE AID TO CO. BLOCK GRANT</b>					
14-3532-333000 STATE AID TO ADMN.	0	0	0	0	0
14-3532-333001 CAROLINA ACCESS	0	0	0	0	0
<b>TOTALS STATE AID TO CO. BLOCK GRANT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SPECIAL ADULT DAYCARE</b>					
14-3535-323000 FEDERAL/STATE SP.ADULT DAYCARE	0	0	0	0	0
<b>TOTALS SPECIAL ADULT DAYCARE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER SERVICES</b>					
14-3537-353700 FRAUD INVESTIGATOR	-25,000	0	0	0	0
14-3538-389000 CHILDREN'S HEALTH INS. ADMN.		-10,000	-5,000	-5,000	-5,000
<b>TOTALS OTHER SERVICES</b>	<b>-\$25,000</b>	<b>-\$10,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>	<b>-\$5,000</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>AFDC</b>						
14-3541-323000	FEDERAL SHARED-RESTRICTED	0	0	-142,787	-142,787	-142,787
<b>TOTALS AFDC</b>		<b>\$0</b>	<b>\$0</b>	<b>-142,787</b>	<b>-142,787</b>	<b>-142,787</b>
<b>MEDICAL ASSIST. PROGRAMS</b>						
14-3545-354510	MEDICAID AT RISK	-12,285	-20,000	-20,000	-20,000	-20,000
<b>TOTALS WORK FIRST TANF</b>		<b>-\$12,285</b>	<b>-\$20,000</b>	<b>-\$20,000</b>	<b>-\$20,000</b>	<b>-\$20,000</b>
<b>FOOD STAMP CLAIMS COLLECTIONS</b>						
14-3546-323000	FOOD STAMP FRAUD COLLECTIONS	0	-2,500	0	0	0
<b>TOTALS FOOD STAMP COLLECTIONS</b>		<b>\$0</b>	<b>-\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ADOPTION ASSISTANCE</b>						
14-3547-323000	ADOP.ASSIST. VENDOR PAYMENTS	-2,702	-10,000	-6,000	-6,000	-6,000
14-3547-323001	FOSTER CARE		-3,397	-16,550	-16,550	-16,550
14-3547-354700	ADOPTION ASSESSMENT FEE	-2,200	-1,000	-1,000	-1,000	-1,000
<b>TOTALS ADOPTION / SSISTANCE</b>		<b>-\$4,902</b>	<b>-\$14,397</b>	<b>-\$23,550</b>	<b>-\$23,550</b>	<b>-\$23,550</b>
<b>COMMUNITY BASED ALTERNATIVES</b>						
14-3583-333000	STATE SHARED-RESTRICTED	-128,419	-117,158	-117,158	-117,158	-117,158
<b>TOTALS COMMUNITY BASED ALTERNATIVES</b>		<b>-\$128,419</b>	<b>-\$117,158</b>	<b>-\$117,158</b>	<b>-\$117,158</b>	<b>-\$117,158</b>
<b>TITLE XX &amp; FSA DAYCARE</b>						
14-3585-323000	TITLE XX & FSA DAYCARE	-675,363	-750,576	-737,185	-737,185	-737,185
14-3585-323002	SMARTSTART DAYCARE	-140,000	-106,500	-75,000	-75,000	-75,000
<b>TOTALS TITLE XX &amp; FSA DAYCARE</b>		<b>-\$815,363</b>	<b>-\$857,076</b>	<b>-\$812,185</b>	<b>-\$812,185</b>	<b>-\$812,185</b>

**WATAUGA COUNTY  
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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>INTEREST EARNED ON INVESTMENTS</b>						
14-3831-349114	PUBLIC ASSISTANCE	-50,000	-5,000	-6,750	-6,744	-6,744
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>		<b>-\$50,000</b>	<b>-\$5,000</b>	<b>-\$6,750</b>	<b>-\$6,744</b>	<b>-\$6,744</b>
 <b>MISC. REVENUES</b>						
14-3839-389000	OTHER	-20,000	-11,569	-5,979	-5,979	-5,979
<b>TOTALS MISC. REVENUES</b>		<b>-\$20,000</b>	<b>-\$11,569</b>	<b>-\$5,979</b>	<b>-\$5,979</b>	<b>-\$5,979</b>
 <b>TRANSFER FROM OTHER FUNDS</b>						
14-3980-398010	TRANSFER FORM GENERAL FUND	-2,270,085	-2,588,181	-2,475,259	-2,456,509	-2,456,509
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>		<b>-\$2,270,085</b>	<b>-\$2,588,181</b>	<b>-\$2,475,259</b>	<b>-\$2,456,509</b>	<b>-\$2,456,509</b>
 <b>FUND BALANCE APPROPRIATED</b>						
14-3991-399100	FUND BAL APPROP./ORIGINAL BUD.	-107,575	-20,000	-1,927	0	0
14-3991-399101	FUND BALANCE APPROP.-NEW	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>		<b>-\$107,575</b>	<b>-\$20,000</b>	<b>-\$1,927</b>	<b>\$0</b>	<b>\$0</b>
 <b>TOTALS PUBLIC ASSISTANCE FUND REVENUES</b>		 <b>-\$5,119,329</b>	 <b>-\$5,367,074</b>	 <b>-\$5,138,385</b>	 <b>-\$5,117,702</b>	 <b>-\$5,117,702</b>

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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>PUBLIC ASSISTANCE FUND EXPENDITURES</b>						
<b>ADMINSTRATION-DSS</b>						
14-5310-412100	SALARIES-REGULAR	1,432,848	1,486,221	1,510,883	1,509,096	1,509,096
14-5310-412101	SALARIES-ON CALL	2,600	5,640	5,640	5,640	5,640
14-5310-412600	SALARIES-PART-TIME	37,296	38,042	41,761	41,761	41,761
14-5310-418100	SOCIAL SECURITY CONT.	117,819	123,769	124,660	124,517	124,517
14-5310-418200	RETIREMENT CONT.	71,773	75,453	75,737	75,735	75,735
14-5310-418300	HOSPITAL INS. EXPENSE	158,014	159,456	177,192	177,192	177,192
14-5310-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
14-5310-418600	WORKER'S COMPENSATION	7,164	7,545	7,782	7,782	7,782
14-5310-418900	OTHER FRINGE -DEFERRED COMP.	42,985	45,272	60,589	60,588	60,588
14-5310-418901	OTHER FRINGE-\$30/MONTH	16,920	17,280	16,560	16,560	16,560
14-5310-425100	MOTOR FUELS AND LUBRICANTS	1,500	1,350	1,200	1,200	1,200
14-5310-425200	TIRES	1,000	600	300	300	300
14-5310-425300	VEHICLE PARTS	1,500	500	800	800	800
14-5310-426000	OFFICE SUPPLIES	16,000	16,000	20,000	18,000	18,000
14-5310-431100	TRAVEL-MILEAGE	15,000	15,000	13,500	13,500	13,500
14-5310-431200	TRAVEL-SUBSISTENCE	5,000	4,500	3,000	3,000	3,000
14-5310-431300	CLIENT MEDICAL TRANSPORTATION	30,000	38,000	35,000	35,000	35,000
14-5310-432100	TELEPHONE SERVICE	30,000	20,000	20,000	20,000	20,000
14-5310-432500	POSTAGE	8,000	9,500	9,500	9,500	9,500
14-5310-435200	MAINT.& REPAIR-EQUIPMENT	6,500	6,500	6,500	6,500	6,500
14-5310-435300	MAINT.& REPAIR-VEHICLES	1,500	1,250	1,000	1,000	1,000
14-5310-437000	ADVERTISING	500	750	750	750	750
14-5310-439500	EMPLOYEE TRAINING	3,000	2,250	2,000	2,000	2,000
14-5310-439902	PUR.SER.-IN-HOME STATE	15,339	15,339	15,339	15,339	15,339

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14-5310-443900	RENT-EQUIPMENT	6,000	4,000	4,000	4,000	4,000
14-5310-445200	INSURANCE-VEHICLES	0	0	0	0	0
14-5310-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
14-5310-449100	DUES AND SUBSCRIPTIONS	1,000	1,200	1,000	1,000	1,000
14-5310-449900	MISC.-EXPENSE	2,000	3,000	3,000	2,000	2,000
14-5310-449901	MISC.EXP.-FOOD STAMPS	500	2,200	1,750	1,750	1,750
14-5310-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	25,000	0	0	0
14-5310-467000	BOARD MEMBER FEES	1,000	750	1,500	1,250	1,250
14-5310-469101	PROFESSIONAL SER.-LEGAL	2,000	32,000	35,000	35,000	35,000
14-5310-469500	CONT.SER.-FOOD STAMPS	12,000	9,600	9,600	9,600	9,600
14-5310-469505	CONT.SERVICES-JUVENILE DETENTIOI	0	0	12,000	10,000	10,000
14-5310-469515	CONT. SERVICES-COMPUTER LEASE	50,000	45,000	40,000	40,000	40,000
14-5310-469845	ELDERLY & HAND. TRAN. GRANT	0	0	0	0	0
14-5310-469846	97-98 CARRYOVER E&D TRAN GRANT	0	0	0	0	0
<b>TOTALS ADMINISTRATION-DSS</b>		<b>\$2,096,758</b>	<b>\$2,212,967</b>	<b>\$2,257,543</b>	<b>\$2,250,360</b>	<b>\$2,250,360</b>



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<b>SPECIAL ADULT DAYCARE</b>						
14-5350-440900	PURCHASES ADULT DAYCARE	36,000	27,227	31,117	31,117	31,117
<b>TOTALS SPECIAL ADULT DAYCARE</b>		<b>\$36,000</b>	<b>\$27,227</b>	<b>\$31,117</b>	<b>\$31,117</b>	<b>\$31,117</b>
<b>SPECIAL ASSISTANCE</b>						
14-5385-440100	SPEC.ASSIST.-AGED & DISABLED	194,705	172,440	171,459	171,459	171,459
14-5385-440200	SPECIAL ASSISTANCE-DISABLED	0	0	0	0	0
14-5385-440201	SP.ASSIST.STER.FAM.PLAN.	500	500	500	500	500
<b>TOTALS SPECIAL ASSISTANCE</b>		<b>\$195,205</b>	<b>\$172,940</b>	<b>\$171,959</b>	<b>\$171,959</b>	<b>\$171,959</b>
<b>ADOPTION ASSISTANCE</b>						
14-5390-440300	ADOPTION ASSISTANCE IV-E	28,704	31,503	35,000	35,000	35,000
14-5390-440301	ADOPTION ASSISTANCE/IV-B	1,587	2,146	2,000	2,000	2,000
<b>TOTALS ADOPTION ASSISTANCE</b>		<b>\$30,291</b>	<b>\$33,649</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>
<b>TANF-TEMP.ASSISTANCE TO NEEDY FAMILIES</b>						
14-5410-440000	WORK 1ST -MAINT. OF EFFORT	25,000	25,000	25,000	25,000	25,000
14-5410-440001	WF-EMERGENCY ASSIST.	15,000	15,000	15,000	15,000	15,000
14-5410-440002	WORK 1ST DIVERSION ASSISTANCE	0	0	0	0	0
14-5410-440003	IV-E FC STD. & MAXIMUM	285,634	268,000	200,000	200,000	200,000
14-5410-440004	DOMESTIC VIOLENCE	20,000	11,569	5,959	5,959	5,959
14-5410-440801	IV-E FC CLOTHING & OTHER	15,000	32,000	15,000	15,000	15,000
<b>TOTALS TANF-TEMP. ASSISTANCE TO NEEDY FAMILIES</b>		<b>\$360,634</b>	<b>\$351,569</b>	<b>\$260,959</b>	<b>\$260,959</b>	<b>\$260,959</b>

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<b>STATE FOSTER CARE</b>					
14-5430-440800 STATE FOSTER STANDARD	8,000	18,000	10,000	10,000	10,000
14-5430-440801 SFC-CLOTHING & OTHER	1,000	1,000	1,000	1,000	1,000
<b>TOTALS STATE FOSTER CARE</b>	<b>\$9,000</b>	<b>\$19,000</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$11,000</b>
<b>MEDICAL ASSISTANCE</b>					
14-5451-440400 MEDICAID	1,301,022	1,474,173	1,325,945	1,325,945	1,325,945
<b>TOTALS MEDICAL ASSISTANCE</b>	<b>\$1,301,022</b>	<b>\$1,474,173</b>	<b>\$1,325,945</b>	<b>\$1,325,945</b>	<b>\$1,325,945</b>
<b>SPECIAL ASSISTANCE/BLIND</b>					
14-5460-440500 SPECIAL ASSISTANCE-BLIND	9,960	11,876	11,876	11,876	11,876
<b>TOTALS SPECIAL ASSISTANCE/BLIND</b>	<b>\$9,960</b>	<b>\$11,876</b>	<b>\$11,876</b>	<b>\$11,876</b>	<b>\$11,876</b>
<b>CIP-ENERGY ASSISTANCE</b>					
14-5480-438800 CRISIS PAYMENTS TO CLIENTS	70,307	77,706	25,495	25,495	25,495
<b>TOTALS CIP-ENERGY ASSISTANCE</b>	<b>\$70,307</b>	<b>\$77,706</b>	<b>\$25,495</b>	<b>\$25,495</b>	<b>\$25,495</b>
<b>CHILD DAY CARE</b>					
14-5850-440900 PUR. DAY CARE TITLE XX/FSA	675,363	750,306	737,185	737,185	737,185
14-5850-440901 SMARTSTART	140,000	70,500	75,000	75,000	75,000
<b>TOTALS CHILD DAY CARE</b>	<b>\$815,363</b>	<b>\$820,806</b>	<b>\$812,185</b>	<b>\$812,185</b>	<b>\$812,185</b>

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<b>SPECIAL APPROPRIATIONS</b>					
14-5890-463100	5,000	5,000	7,500	5,000	5,000
14-5890-463101	8,000	8,000	10,000	8,000	8,000
14-5890-463102	10,000	10,000	15,000	10,000	10,000
14-5890-463118	5,144	5,100	9,100	5,100	5,100
14-5890-469803	28,000	24,488	25,802	25,802	25,802
14-5890-469804	8,400	7,346	7,741	7,741	7,741
14-5890-469805	0	0	0	0	0
14-5890-469806	0	0	0	0	0
14-5890-469807	0	7,419	0	0	0
14-5890-469808	0	2,226	0	0	0
14-5890-469809	40,000	45,500	47,775	47,775	47,775
14-5890-469810	12,000	13,650	14,333	14,333	14,333
14-5890-469811	8,617	12,000	12,148	12,148	12,148
14-5890-469812	2,585	3,600	3,644	3,644	3,644
14-5890-469813	2,500	1,500	2,000	2,000	2,000
14-5890-469814	32,850	22,950	25,000	25,000	25,000
14-5890-469815	9,855	6,885	7,500	7,500	7,500
14-5890-469816	6,067	4,800	2,308	2,308	2,308
14-5890-469817	1,820	1,440	692	692	692
14-5890-469818	10,385	0	2,125	2,125	2,125
14-5890-469819	3,116	0	638	638	638
<b>TOTALS SPECIAL APPROPRIATIONS</b>	<b>\$194,339</b>	<b>\$181,904</b>	<b>\$193,306</b>	<b>\$179,806</b>	<b>\$179,806</b>
<b>TOTALS PUBLIC ASSISTANCE FUND EXPENDITURES</b>	<b>\$5,118,879</b>	<b>\$5,383,817</b>	<b>\$5,138,385</b>	<b>\$5,117,702</b>	<b>\$5,117,702</b>

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<b>CDBG (REVENUE)</b>					
<b>ECONOMIC DEVELOPMENT</b>					
15-3492-382001 SALE-CHARLESTON FORGE	-38,364	0	0	0	0
<b>TOTALS ECONOMIC DEVELOPMENT</b>	<b>-\$38,364</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE APPROPRIATED</b>					
15-3991-399100 FUND BAL APPROP./ORIGINAL BUD.	-39,373	-3,500	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>	<b>-\$39,373</b>	<b>-\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS CDBG REVENUE</b>	<b>-\$77,737</b>	<b>-\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CDBG EXPENDITURES</b>					
<b>ECONOMIC DEVELOPMENT</b>					
15-4925-469516 CONT. SERV. WATER/SEWER STUDY	0	3,500	0	0	0
<b>TOTALS ECONOMIC DEVELOPMENT</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CDBG EXPENDITURES</b>					
<b>TRANSFER TO OTHER FUNDS</b>					
15-9800-498010 TRAN. TO GEN. FUND	38,364	0	0	0	0
15-9800-498021 TRAN. TO CAPITAL RESERVE FUND	39,373	0	0	0	0
<b>TOTALS TRANSFER TO OTHER FUNDS</b>	<b>\$77,737</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS CDBG EXPENDITURES</b>	<b>\$77,737</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>CAPITAL RESERVE FUND (REVENUES)</b>					
<b>INTEREST EARNED ON INVESTMENTS</b>					
21-3831-349121 CAP. RES.	0	0	-25,000	-25,000	-25,000
<b>TOTAL INTEREST EARNED ON INVESTMENTS</b>	<b>0</b>	<b>0</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-25,000</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
21-3980-398100 TRAN.FROM GENERAL FUND	-850,000	-1,282,619	-1,780,000	-2,230,000	-1,962,000
21-3980-398115 TRANSFER FROM CDBG	-39,373	0	0	0	0
21-3980-398116 TRANSFER FROM INDUSTRIAL PARK	-85,627	0	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>	<b>-\$975,000</b>	<b>-\$1,282,619</b>	<b>-\$1,780,000</b>	<b>-\$2,230,000</b>	<b>-\$1,962,000</b>
<b>FUND BALANCE APPROPRIATED</b>					
21-3991-399100 FUND BAL APPROP./ORIGINAL BUD.	-177,175	-189,240	-145,445	-145,445	-145,445
21-3991-399101 FUND BALANCE APPROP.-NEW	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>	<b>-\$177,175</b>	<b>-\$189,240</b>	<b>-\$145,445</b>	<b>-\$145,445</b>	<b>-\$145,445</b>
<b>TOTALS CAPITAL RESERVE FUND REVENUE</b>	<b>-\$1,152,175</b>	<b>-\$1,471,859</b>	<b>-\$1,950,445</b>	<b>-\$2,400,445</b>	<b>-\$2,132,445</b>

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GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>CAPITAL RESERVE FUND EXPENDITURES</b>						
<b>TRANSFER TO OTHER FUNDS</b>						
21-9800-498010	TRAN. TO GEN. FUND	0	0	0	0	0
21-9800-498013	TRANS. TO SCHOOL CAPITAL OUTLAY	0	0	0	0	0
21-9800-498030	TRAN TO DEBT SERVICE	177,175	189,240	145,445	145,445	145,445
<b>TOTALS TRANSFER TO OTHER FUNDS</b>		<b>\$177,175</b>	<b>\$189,240</b>	<b>\$145,445</b>	<b>\$145,445</b>	<b>\$145,445</b>
<b>FUTURE PROJECT FUNDING</b>						
21-9930-441100	ADMN. BLDG.		136,619	75,000	75,000	75,000
21-9930-441400	TAX OFFICE ORTHOS	25,000	0	75,000	25,000	25,000
21-9930-441700	BD. OF ELECTIONS-VOTING MACHINES	0	66,000	80,000	205,000	205,000
21-9930-442100	DATA PROCESSING	0	0	120,000	120,000	120,000
21-9930-442610	COURTHOUSE	100,000	0	200,000	200,000	200,000
21-9930-443200	JAIL	150,000	250,000	600,000	600,000	600,000
21-9930-443800	ANIMAL CONTROL	0	0	60,000	60,000	60,000
21-9930-449210	INDUSTRIAL PARK SITE	125,000	175,000	0	0	0
21-9930-451100	REVCO RENOVATIONS	0	0	100,000	100,000	0
21-9930-459121	WATAUGA CO.SCHOOL FACILITIES	0	250,000	100,000	300,000	182,000
21-9930-459210	CALDWELL COMM. COLLEGE	150,000	150,000	100,000	100,000	50,000
21-9930-461100	EMERGENCY COMMUNICATIONS	0	80,000	70,000	70,000	70,000
21-9930-461200	RECREATION FACILITIES	125,000	100,000	100,000	175,000	175,000
21-9930-461202	RECREATION-POOL	0	250,000	125,000	225,000	225,000
21-9930-481600	HEALTH DEPT./ROCK CONTINGENCY	300,000	200,000	0	0	0
<b>TOTALS FUTURE PROJECT FUNDING</b>		<b>\$975,000</b>	<b>\$1,657,619</b>	<b>\$1,805,000</b>	<b>\$2,255,000</b>	<b>\$1,987,000</b>
<b>TOTALS CAPITAL RESERVE FUND EXPENDITURES</b>		<b>\$1,152,175</b>	<b>\$1,846,859</b>	<b>\$1,950,445</b>	<b>\$2,400,445</b>	<b>\$2,132,445</b>

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<b>BOONE RURAL FIRE DIST. FUND REVENUE</b>					
<b>TAXES-AD VALOREM F/Y 1900-1999</b>					
24-3100-319700 TAXES AD VALOREM F/Y 97-98	0	0	0	0	0
24-3100-319800 TAXES AD VALOREM/PR.YEARS	-3,000	-3,000	-3,000	-3,000	-3,000
24-3100-319900 TAXES FY 99-00 BOONE RURAL	0	0	0	0	0
<b>TOTALS TAXES-AD VD VALOREM F/Y 1900-1999</b>	<b>-\$3,000</b>	<b>-\$3,000</b>	<b>-\$3,000</b>	<b>-\$3,000</b>	<b>-\$3,000</b>
<b>TAXES AD VALOREM F/Y 2000-2099</b>					
24-3101-312000 TAXES AD VALOREM FY 2000-01	0	0	0	0	0
24-3101-312002 TAXES AD VALOREM FY 2001-02	-115,568	0	0	0	0
24-3101-312003 TAXES AD VALOREM FY 2002-03	0	-188,979	0	0	0
243101-312004 TAXES AD VALOREM FY 2003-04	0	0	-191,255	-191,255	-191,255
<b>TOTALS TAXES AD VALOREM F/Y 2000-2099</b>	<b>-\$115,568</b>	<b>-\$188,979</b>	<b>-\$191,255</b>	<b>-\$191,255</b>	<b>-\$191,255</b>
<b>TOTALS BOONE RURAL FIRE DIST. REVENUE</b>	<b>-\$118,568</b>	<b>-\$191,979</b>	<b>-\$194,255</b>	<b>-\$194,255</b>	<b>-\$194,255</b>
<b>BOONE RURAL FIRE DIST. EXPENDITURES</b>					
<b>FIRE PROTECTION</b>					
24-4340-469905 PAY.TO FIRE DIST.-BOONE	118,568	191,979	194,255	194,255	194,255
<b>TOTALS FIRE PROTECTION</b>	<b>\$118,568</b>	<b>\$191,979</b>	<b>\$194,255</b>	<b>\$194,255</b>	<b>\$194,255</b>
<b>TOTALS BOONE RURAL FIRE DIST. EXPENDITURES</b>	<b>\$118,568</b>	<b>\$191,979</b>	<b>\$194,255</b>	<b>\$194,255</b>	<b>\$194,255</b>

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<b>REVALUATION FUND REVENUE</b>					
<b>TRANSFER FROM OTHER FUNDS</b>					
25-3980-398100     TRAN.FROM GENERAL FUND	0	-57,749	0	0	0
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>	<b>\$0</b>	<b>-\$57,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE APPROPRIATED</b>					
25-3991-399101     FUND BALANCE APPROP.-NEW	-150,028	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>	<b>-\$150,028</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS REVALUATION FUND REVENUE</b>	<b>-\$150,028</b>	<b>-\$57,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVALUATION FUND EXPENDITURES</b>					
<b>TAX ADMINISTRATION</b>					
25-4140-469302     TAX REVALUATION EXP	0	57,749	0	0	0
<b>TOTALS TAX ADMINISTRATION</b>	<b>\$0</b>	<b>\$57,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVALUATION FUND EXPENDITURES</b>					
<b>TRANSFER TO OTHER FUNDS</b>					
25-9800-498010     TRAN. TO GEN. FUND	150,028	0	0	0	0
<b>TOTALS TRANSFER TO OTHER FUNDS</b>	<b>\$150,028</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS REVALUATION FUND EXPENDITURES</b>	<b>\$150,028</b>	<b>\$57,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>E-911 TELEPHONE SURCHARGE FUND REVENUE</b>					
<b>911 CHARGES</b>					
26-3255-360026 E-911 TELEPHONE SURCHARGE	-210,374	-204,132	-274,000	-274,000	-274,000
26-3255-360126 E-911 WIRELESS SURCHARGE	-50,000	-50,000	-70,000	-70,000	-70,000
<b>TOTALS 911 CHARGES</b>	<b>-\$260,374</b>	<b>-\$254,132</b>	<b>-\$344,000</b>	<b>-\$344,000</b>	<b>-\$344,000</b>
<b>INTEREST EARNED ON INVESTMENTS</b>					
26-3831-349126 INT.EARNED - E-911	-5,000	-6,534	-6,500	-6,500	-6,500
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>	<b>-\$5,000</b>	<b>-\$6,534</b>	<b>-\$6,500</b>	<b>-\$6,500</b>	<b>-\$6,500</b>
<b>FUND BALANCE APPROPRIATED</b>					
26-3991-399101 FUND BALANCE APPROP.-NEW	0	-50,000	0	0	0
26-3991-399102 FUND BAL.APPROP.-PR.YR.ENCUMB.	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>	<b>\$0</b>	<b>-\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS E-911 TELEPHONE SURCHARGE FUND REVENUE</b>	<b>-\$265,374</b>	<b>-\$310,666</b>	<b>-\$350,500</b>	<b>-\$350,500</b>	<b>-\$350,500</b>

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<b>E-911 TELEPHONE SURCHARGE FUND EXPENDITURES</b>						
<b>EMERGENCY MANAGEMENT OR E-911</b>						
26-4330-412100	SALARIES-REGULAR	37,422	39,253	40,489	40,489	40,489
26-4330-412600	SALARIES-PART-TIME	0	0	0	0	0
26-4330-412801	CELLPHONE ALLOWANCE	0	420	420	420	420
26-4330-418100	SOCIAL SECURITY CONT.	2,994	3,174	3,273	3,273	3,273
26-4330-418200	RETIREMENT CONT.	1,871	1,963	2,024	2,024	2,024
26-4330-418300	HOSPITAL INS. EXPENSE	5,043	4,983	5,778	5,778	5,778
26-4330-418500	UNEMPLOYMENT CONTRIBUTIONS	0	0	0	0	0
26-4330-418600	WORKER'S COMPENSATION	187	393	607	607	607
26-4330-418900	OTHER FRINGE -DEFERRED COMP.	1,123	1,178	1,620	1,620	1,620
26-4330-418901	OTHER FRINGE-\$30/MONTH	540	540	540	540	540
26-4330-426000	OFFICE SUPPLIES	150	150	50	50	50
26-4330-429000	OTHER SUPPLIES	0	0	0	0	0
26-4330-431200	TRAVEL-SUBSISTENCE	500	500	250	250	250
26-4330-432100	TELEPHONE SERVICE	400	312	312	312	312
26-4330-434100	PRINTING	3,000	6,230	2,000	2,000	2,000
26-4330-435200	MAINT.& REPAIR-EQUIPMENT	20,000	20,000	34,873	34,873	34,873
26-4330-435202	M&R-EQUIP.-E-911 EQUIP.	90,000	90,000	85,000	85,000	85,000
26-4330-435203	MAINT. & REPAIR-SIGNS	26,000	21,991	20,000	20,000	20,000
26-4330-439500	EMPLOYEE TRAINING	1,500	1,800	800	800	800
26-4330-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
26-4330-449900	MISC.-EXPENSE	2,500	5,000	3,000	3,000	3,000
26-4330-449901	MISC.-OTHER	0	7,000	30,000	30,000	30,000
26-4330-451000	CAPITAL OUTLAY-FURN. & EQUIP.	3,000	7,000	0	0	0
26-4330-452000	CAP.OUTLAY-DATA PROC.EQUIP.	17,000	50,000	0	0	0
26-4330-469500	CONTRACTED SERVICES	3,000	6,000	13,000	13,000	13,000

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26-4330-475026	911 EQUIPMENT	0	0	36,464	36,464	36,464
26-4330-499326	PROJECT RESERVES-E-911	0	0	0	0	0
<b>TOTALS EMERGENCY MANAGEMENT OR E-911</b>		<b>\$216,230</b>	<b>\$267,887</b>	<b>\$280,500</b>	<b>\$280,500</b>	<b>\$280,500</b>
<b>E-911 WIRELESS</b>						
26-4331-429000	OTHER SUPPLIES	0	0	0	0	0
26-4331-449900	INT.-911 EQUIP.	0	0	0	0	0
26-4331-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
26-4331-469500	CONTRACTED SERVICES	0	0	0	0	0
26-4331-475026	PROJECT RESERVES	49,144	0	70,000	70,000	70,000
<b>TOTALS DEBT SERVICE</b>		<b>\$49,144</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>
<b>TRANSFER TO OTHER FUNDS</b>						
26-9800-498010	TRAN. TO GEN. FUND	0	0	0	0	0
<b>TOTALS TRANSFER TO OTHER FUNDS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS E-911 TELEPHONE SURCHARGE FUND EXPENDITURE</b>		<b>\$265,374</b>	<b>\$267,887</b>	<b>\$350,500</b>	<b>\$350,500</b>	<b>\$350,500</b>

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<b>FIRE DISTRICTS FUND REVENUE</b>						
<b>TAXES AD VALOREM F/Y 2000-2099</b>						
28-3101-312101	TAXES FY 2001-02 FOSCOE	-143,480	-3,000	0	0	0
28-3101-312104	TAXES FY 2001-02 BEAVER DAM	-38,194	-1,500	0	0	0
28-3101-312105	TAXES FY 2001-02 STEW. SIMMONS	-21,062	-1,000	0	0	0
28-3101-312106	TAXES FY 2001-02 ZIONVILLE	-39,619	-1,800	0	0	0
28-3101-312107	TAXES FY 2001-02 COVE CREEK	-79,728	-2,000	0	0	0
28-3101-312108	TAXES FY 2001-02 SHAWNEEHAW	-27,179	-1,400	0	0	0
28-3101-312109	TAXES FY 2001-02 MEAT CAMP	-44,843	-1,800	0	0	0
28-3101-312110	TAXES FY 2001-02 DEEP GAP	-39,034	-1,500	0	0	0
28-3101-312111	TAXES FY 2001-02 TODD	-11,862	-500	0	0	0
28-3101-312112	TAXES FY 2001-02 BLOWING ROCK	-86,643	-1,500	0	0	0
28-3101-312119	TAXES FY 2001-02 M.CAMP/CRESTON	-1,106	-100	0	0	0
28-3101-312201	TAXES FY 2002-03 FOSCOE	0	-219,266	-3,000	-3,000	-3,000
28-3101-312204	TAXES FY 2002-03 BEAVER DAM	0	-62,206	-1,500	-1,500	-1,500
28-3101-312205	TAXES FY 2002-03 STEWART SIMMONS	0	-33,673	-1,000	-1,000	-1,000
28-3101-312206	TAXES FY 2002-03 ZIONVILLE	0	-62,376	-2,000	-2,000	-2,000
28-3101-312207	TAXES FY 2002-03 COVE CREEK	0	-124,621	-2,500	-2,500	-2,500
28-3101-312208	TAXES FY 2002-03 SHAWNEEHAW	0	-46,578	-1,500	-1,500	-1,500
28-3101-312209	TAXES FY 2002-03 MEAT CAMP	0	-69,447	-2,000	-2,000	-2,000
28-3101-312210	TAXES FY 2002-03 DEEP GAP	0	-60,750	-2,000	-2,000	-2,000
28-3101-312211	TAXES FY 2002-03 TODD	0	-19,409	-500	-500	-500
28-3101-312212	TAXES FY 2002-03 BLOWING ROCK	0	-146,063	-1500	-1500	-1500
28-3101-312219	TAXES FY 2002-03 M.CAMP/CRESTON	0	-1,768	-100	-100	-100
28-3101-312301	TAXES FY 2003-04 FOSCOE		0	-238915	-238915	-238915
28-3101-312304	TAXES FY 2003-04 BEAVER DAM		0	-61346	-61346	-61346
28-3101-312305	TAXES FY 2003-04 STEWART SIMMONS		0	-35473	-35473	-35473
28-3101-312306	TAXES FY 2003-04 ZIONVILLE		0	-64977	-64977	-64977
28-3101-312307	TAXES FY 2003-04 COVE CREEK		0	-130654	-130654	-130654
28-3101-312308	TAXES FY 2003-04 SHAWNEEHAW		0	-48154	-48154	-48154
28-3101-312309	TAXES FY 2003-04 MEAT CAMP		0	-74891	-74891	-74891

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28-3101-312310	TAXES FY 2003-04 DEEP GAP		0	-66004	-66004	-66004
28-3101-312311	TAXES FY 2003-04 TODD		0	-21063	-21063	-21063
28-3101-312312	TAXES FY 2003-04 BLOWING ROCK		0	-153188	-153188	-153188
28-3101-312319	TAXES FY 2003-04 M.CAMP/CRESTON		0	-2702	-2702	-2702
<b>TOTALS TAXES AD VALOREM F/Y 2000-2099</b>		<b>-\$532,750</b>	<b>-\$862,257</b>	<b>-\$914,967</b>	<b>-\$914,967</b>	<b>-\$914,967</b>
<b>TOTALS FIRE DISTRICTS FUND REVENUE</b>		<b>-\$532,750</b>	<b>-\$862,257</b>	<b>-\$914,967</b>	<b>-\$914,967</b>	<b>-\$914,967</b>

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<b>FIRE DISTRICTS FUND EXPENDITURES</b>						
<b>FIRE PROTECTION</b>						
28-4340-469901	PAY. TO FIRE DIST.-FOSCOE	147,180	222,266	241,915	241,915	241,915
28-4340-469904	PAY. TO FIRE DIST.-BEAVER DAM	39,994	63,706	62,846	62,846	62,846
28-4340-469905	PAY. TO FIRE DIST.-ST.SIMMONS	21,862	34,673	36,473	36,473	36,473
28-4340-469906	PAY. TO FIRE DIST.-ZIONVILLE	41,319	64,176	66,977	66,977	66,977
28-4340-469907	PAY. TO FIRE DIST.-COVE CREEK	82,328	126,621	133,154	133,154	133,154
28-4340-469908	PAY. TO FIRE DIST. SHAWNEEHAW	28,379	47,978	49,654	49,654	49,654
28-4340-469909	PAY. TO FIRE DIST.-MEAT CAMP	46,643	71,247	76,891	76,891	76,891
28-4340-469910	PAY. TO FIRE DIST.-DEEP GAP	40,434	62,250	68,004	68,004	68,004
28-4340-469911	PAY. TO FIRE DIST.-TODD	12,162	19,909	21,563	21,563	21,563
28-4340-469912	PAY. TO FIRE DIST.-BLOWING ROCK	88,343	147,563	154,688	154,688	154,688
28-4340-469919	PAY. TO MEAT CAMP/CRESTON	1,156	1,868	2,802	2,802	2,802
<b>TOTALS FIRE PROTECTION</b>		<b>\$549,800</b>	<b>\$862,257</b>	<b>\$914,967</b>	<b>\$914,967</b>	<b>\$914,967</b>
<b>TOTALS FIRE DISTRICT FUND EXPENDITURES</b>		<b>\$549,800</b>	<b>\$862,257</b>	<b>\$914,967</b>	<b>\$914,967</b>	<b>\$914,967</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>DEBT SERVICE FUND REVENUE</b>					
<b>INTEREST EARNED ON INVESTMENTS</b>					
30-3831-349130 INT.EARNED-DEBT SERVICE	-18,000	-5,000	-5,000	-5,000	-5,000
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>	<b>-18,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-5,000</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
30-3980-398100 TRAN.FROM GENERAL FUND	-790,443	-810,699	-866,249	-866,249	-866,249
30-3980-398101 TRAN.FROM G.F.-SALES TAX	-1,900,000	-1,900,000	-1,900,000	-1,900,000	-1,900,000
30-3980-398200 TRANSFER FROM CAPITAL RESERVE	-177,175	-189,240	-145,445	-145,445	-145,445
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>	<b>-2,867,618</b>	<b>-2,899,939</b>	<b>-2,911,694</b>	<b>-2,911,694</b>	<b>-2,911,694</b>
<b>FUND BALANCE APPROPRIATED</b>					
30-3991-399100 FUND BAL APPROP./ORIGINAL BUD.	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS DEBT SERVICE FUND REVENUE</b>	<b>-\$2,885,618</b>	<b>-\$2,904,939</b>	<b>-\$2,916,694</b>	<b>-\$2,916,694</b>	<b>-\$2,916,694</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>DEBT SERVICE FUND EXPENDITURES</b>						
<b>DEBT SERVICE</b>						
30-9100-471001	BOND PRIN.-SCHOOLS	1,200,000	1,360,000	1,360,000	1,360,000	1,360,000
30-9100-471002	BOND PRIN.-HOSP. REFINANCING	267,000	296,200	0	0	0
30-9100-472001	BOND INT.-SCHOOLS	877,175	729,240	685,445	685,445	685,445
30-9100-472002	BOND.INT.-HOSP.REFINANCING	46,295	24,348	0	0	0
30-9100-475001	PRIN.-HUMAN SERVICES	171,463	180,555	190,128	190,128	190,128
30-9100-475002	PRIN.-E.ANNEX/HEALTH DEPT.	147,560	154,518	161,692	161,692	161,692
30-9100-475100	BOND-SERVICE CHARGES	1,000	1,000	1,000	1,000	1,000
30-9100-475921	PRIN.-LAW ENFORCEMENT CTR.	0	0	163,600	163,600	163,600
30-9100-475922	INT.-LAW ENFORCEMENT CTR.	0	0	212,500	212,500	212,500
30-9100-476001	INT.-HUMAN SERVICES	117,810	108,719	99,145	99,145	99,145
30-9100-476002	INT.-E.ANNEX/HEALTH DEPT.	57,315	50,359	43,184	43,184	43,184
<b>TOTALS DEBT SERVICE</b>		<b>\$2,885,618</b>	<b>\$2,904,939</b>	<b>\$2,916,694</b>	<b>\$2,916,694</b>	<b>\$2,916,694</b>
<b>TOTALS DEBT SERVICE FUND EXPENDITURES</b>		<b>\$2,885,618</b>	<b>\$2,904,939</b>	<b>\$2,916,694</b>	<b>\$2,916,694</b>	<b>\$2,916,694</b>



**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SOLIDWASTE ENTERPRISE FUND REVENUE</b>						
<b>OTHER TAXES</b>						
66-3200-327500	SCRAP TIRE DISPOSAL TAX	-38,000	-38,000	-37,500	-37,500	-37,500
66-3200-327501	SCRAP TIRE DISPOSAL GRANT	0	0	0	0	0
66-3200-327600	WHITE GOODS DISPOSAL TAX	-15,495	-16,000	-16,000	-16,000	-16,000
66-3200-327601	WHITE GOODS GRANT	0	0	0	0	0
<b>TOTALS OTHER TAXES</b>		<b>-\$53,495</b>	<b>-\$54,000</b>	<b>-\$53,500</b>	<b>-\$53,500</b>	<b>-\$53,500</b>
<b>LOCAL SHARED REVENUE</b>						
66-3332-385501	TOWN OF BOONE	0	0	0	0	0
<b>TOTALS LOCAL SHARED REVENUE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LANDFILL REVENUES</b>						
66-3740-318001	LANDFILL TIPPING FEE INT.	-13,000	-13,000	-13,000	-13,000	-13,000
66-3740-350000	LANDFILL TIPPING FEES	-1,002,500	-864,000	-860,000	-860,000	-860,000
66-3740-350001	LANDFILL USER FEES-CURR.YR.	-1,012,500	-1,053,787	-1,143,000	-1,085,850	-1,085,850
66-3740-350002	LANDFILL USER FEES-PR.YEARS	-22,000	-22,000	-20,000	-20,000	-20,000
66-3740-350101	GREENBOX USER FEES-CURR.YR.	-210,000	-311,428	-337,000	-320,150	-320,150
66-3740-350102	GREENBOX USER FEES-PR.YR.	-5,500	-6,000	-5,000	-5,000	-5,000
66-3740-350201	DUMPSTER PICK-UP SCHOOLS	-25,733	-20,265	-22,000	-22,000	-22,000
66-3740-350202	DUMPSTER PICK-UP-CO.BLDG.	-5,270	-4,190	-4,200	-4,200	-4,200
66-3740-350300	LANDFILL & GREENBOX FEE INT.	0	0	-4000	-4000	-4000
66-3740-381000	SALE OF RECYCLED SCRAP	-75,000	-90,000	-90,000	-90,000	-90,000
<b>TOTALS LANDFILL REVENUES</b>		<b>-\$2,371,503</b>	<b>-\$2,384,670</b>	<b>-\$2,498,200</b>	<b>-\$2,424,200</b>	<b>-\$2,424,200</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>INTEREST EARNED ON INVESTMENTS</b>					
66-3831-349166 INT.EARNED-SOLIDWASTE FUND	-98,000	-57,000	-50,000	-50,000	-50,000
<b>TOTALS INTEREST EARNED ON INVESTMENTS</b>	<b>-\$98,000</b>	<b>-\$57,000</b>	<b>-\$50,000</b>	<b>-\$50,000</b>	<b>-\$50,000</b>
<b>MISC. REVENUES</b>					
66-3839-389000 OTHER	-2,000	0	0	0	0
<b>TOTALS MISC. REVENUES</b>	<b>-\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROCEEDS OF DEBT ISSUES</b>					
66-3910-391000 PROCEEDS OF LEASE PURCHASE	-150,000	0	0	0	0
<b>TOTALS PROCEEDS OF DEBT ISSUES</b>	<b>-\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER FROM OTHER FUNDS</b>					
66-3980-398101 TRAN.FROM G.F.-SALES TAX	-494,758	-548,497	-1,110,402	-659,602	-659,602
<b>TOTALS TRANSFER FROM OTHER FUNDS</b>	<b>-\$494,758</b>	<b>-\$548,497</b>	<b>-\$1,110,402</b>	<b>-\$659,602</b>	<b>-\$659,602</b>
<b>FUND BALANCE APPROPRIATED</b>					
66-3991-399100 FUND BAL APPROP./ORIGINAL BUD.	0	0	0	0	0
66-3991-399101 FUND BALANCE APPROP.-NEW	0	0	0	0	0
66-3991-399102 FUND BAL.APPROP.-PR.YR.ENCUMB.	0	0	0	0	0
<b>TOTALS FUND BALANCE APPROPRIATED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTALS SOLIDWASTE ENTERPRISE FUND REVENUES</b>	<b>-\$3,169,756</b>	<b>-\$3,044,167</b>	<b>-\$3,712,102</b>	<b>-\$3,187,302</b>	<b>-\$3,187,302</b>

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
<b>SOLIDWASTE ENTERPRISE FUND EXPENDITURES</b>						
<b>LANDFILL OPERATIONS</b>						
66-7420-412100	SALARIES-REGULAR	313,946	366,046	467,007	368,125	368,125
66-7420-412101	SALARIES-NON-REGULAR	160,061	180,492	194,376	194,376	194,376
66-7420-412600	SALARIES-PART-TIME	10,000	0	0	0	0
66-7420-412801	CELLPHONE ALLOWANCE	0	420	420	420	420
66-7420-413000	TRAVEL ALLOWANCE	0	420	0	0	0
66-7420-418100	SOCIAL SECURITY CONT.	38,721	43,757	52,389	45,034	45,034
66-7420-418200	RETIREMENT CONT.	15,697	18,302	23,350	18,406	18,406
66-7420-418300	HOSPITAL INS. EXPENSE	40,344	44,847	65,484	50,076	50,076
66-7420-418500	UNEMPLOYMENT CONTRIBUTIONS	4,575	0	0	0	0
66-7420-418600	WORKER'S COMPENSATION	7,691	10,931	19,314	16,875	16,875
66-7420-418900	OTHER FRINGE -DEFERRED COMP.	9,418	10,981	18,680	14,725	14,725
66-7420-418901	OTHER FRINGE-\$30/MONTH	4,320	4,860	6,120	4,680	4,680
66-7420-421200	UNIFORMS	5,000	6,000	5,100	5,000	5,000
66-7420-425100	MOTOR FUELS AND LUBRICANTS	60,000	55,000	58,500	55,000	55,000
66-7420-425200	TIRES	30,000	20,000	34,840	20,000	20,000
66-7420-425300	VEHICLE PARTS	20,000	12,424	7,500	7,500	7,500
66-7420-426000	OFFICE SUPPLIES	2,500	2,500	2,500	2,500	2,500
66-7420-429000	OTHER SUPPLIES	32,000	35,000	30,700	30,700	30,700
66-7420-431200	TRAVEL-SUBSISTENCE	1,500	1,500	1,600	1,600	1,600
66-7420-432100	TELEPHONE SERVICE	9,600	8,600	9,000	9,000	9,000
66-7420-432500	POSTAGE	1,200	1,400	1,400	1,400	1,400
66-7420-433100	UTILITIES-ELECTRICITY	27,500	30,000	30,600	30,600	30,600
66-7420-433400	UTILITIES-WATER	4,400	4,500	4,950	4,950	4,950
66-7420-434100	PRINTING	1,000	1,000	500	500	500
66-7420-435100	MAINT. & REPAIR-BUILDINGS	25,000	79,469	47,000	47,000	47,000
66-7420-435101	MAINT. & REPAIR-GROUNDS	50,000	44,858	73,000	38,000	38,000
66-7420-435200	MAINT.& REPAIR-EQUIPMENT	30,000	31,400	35,000	31,400	31,400
66-7420-435300	MAINT.& REPAIR-VEHICLES	4,500	10,000	8,000	7,500	7,500
66-7420-437000	ADVERTISING	750	750	250	250	250

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

GL ACCOUNT NUMB	ACCOUNT DESCRIPTION	PRIOR YR. BUDGET 2001-02	CURR. YR. BUDGET 2002-03	DEPART. REQUEST 2003-04	ADMN. RECOMMEND 2003-04	BOARD APPROVED 2003-04
66-7420-439500	EMPLOYEE TRAINING	1,000	1,000	750	750	750
66-7420-439900	DRUG TESTING	700	700	250	250	250
66-7420-441100	RENT-LAND	13,944	12,756	12,756	12,756	12,756
66-7420-443900	RENT-EQUIPMENT	16,000	17,000	10,000	10,000	10,000
66-7420-445100	INSURANCE-PROPERTY & GEN.LIAB.	0	0	0	0	0
66-7420-445200	INSURANCE-VEHICLES	0	0	0	0	0
66-7420-445400	INSURANCE-PROF.LIABILITY	0	0	0	0	0
66-7420-449900	MISC.-EXPENSE	25,000	11,000	10,000	10,000	10,000
66-7420-449901	MISC.-OTHER	0	21,299	15,000	15,000	15,000
66-7420-449966	MISC.-SOLIDWASTE REDUCT.PROG.	10,000	0	0	0	0
66-7420-451000	CAPITAL OUTLAY-FURN. & EQUIP.	0	0	0	0	0
66-7420-454000	CAPITAL OUTLAY-VEHICLES	25,000	28,000	0	0	0
66-7420-455000	CAPITAL OUTLAY-OTHER EQUIP.	191,000	73,578	339,537	42,700	42,700
66-7420-457001	CAPITAL OUTLAY-LAND IMPROVE.	32,900	14,000	36,000	0	0
66-7420-457002	CAPITAL OUTLAY-CONT.SITES	0	0	0	0	0
66-7420-458000	CAP. OUTLAY-BLDG. IMPROVEMENTS	0	0	0	0	0
66-7420-459000	CAPITAL OUTLAY-OTHER	0	0	0	0	0
66-7420-469101	BALER	0	0	111,300	111,300	111,300
66-7420-469199	PROFESSIONAL SERVICES-OTHER	85,000	88,500	85,000	85,000	85,000
66-7420-469500	CONTRACTED SERVICES-ADMIN.	0	7,500	0	0	0
66-7420-469505	CONT. SERVICES-INTERNET	75	0	0	0	0
66-7420-469566	CONT.SERVICES-TIRE REMOVAL	45,000	48,985	42,000	42,000	42,000
66-7420-469567	CONT.SERV.-TUB GRINDER	45,000	45,000	49,000	49,000	49,000
66-7420-469568	CONT.SER.-WASTE MANAGEMENT	1,500,000	1,490,917	1,554,000	1,554,000	1,554,000
66-7420-499306	LANDFILL CAPITAL RESERVES	100,000	173,763	173,763	173,763	173,763
<b>TOTALS LANDFILL OPERATIONS</b>		<b>\$3,000,342</b>	<b>\$3,059,455</b>	<b>\$3,636,936</b>	<b>\$3,112,136</b>	<b>\$3,112,136</b>
<b>DEBT SERVICE</b>						
66-9100-471066	BOND PRIN.-BALER FACILITY	75,000	0	0	0	0
66-9100-472066	BOND INT.-BALER FACILITY	43,945	22,905	22,905	22,905	22,905
66-9100-473066	PRINCIPAL-2002 TRASH TRUCK	0	48,117	50,026	50,026	50,026

**WATAUGA COUNTY  
ADOPTED BUDGET  
FISCAL YEAR 2003-04**

<b>GL ACCOUNT NUMB</b>	<b>ACCOUNT DESCRIPTION</b>	<b>PRIOR YR. BUDGET 2001-02</b>	<b>CURR. YR. BUDGET 2002-03</b>	<b>DEPART. REQUEST 2003-04</b>	<b>ADMN. RECOMMEND 2003-04</b>	<b>BOARD APPROVED 2003-04</b>
66-9100-474066	INTEREST-2002 TRASH TRUCK	0	4,145	2,235	2,235	2,235
66-9100-475066	PRIN.-96 VOLVO TRASH TRUCK	0	0	0	0	0
66-9100-476066	INT.-96 VOLVO TRASH TRUCK	0	0	0	0	0
66-9100-477066	PRIN.-JOHN DEERE FRONT LOADER	47,965	23,983	0	0	0
66-9100-478066	INT.-JOHN DEERE FRONT LOADER	2,504	417	0	0	0
<b>TOTALS DEBT SERVICE</b>		<b>\$169,414</b>	<b>\$99,567</b>	<b>\$75,166</b>	<b>\$75,166</b>	<b>\$75,166</b>
<b>TOTALS SOLIDWAS1ENTERPRISE FUND EXPENDITURES</b>		<b>\$3,169,756</b>	<b>\$3,159,022</b>	<b>\$3,712,102</b>	<b>\$3,187,302</b>	<b>\$3,187,302</b>
<b>WATAUGA COUNTY NET BUDGET TOTALS</b>		<b>\$34,949,976</b>	<b>\$37,526,546</b>	<b>\$42,136,585</b>	<b>\$38,678,790</b>	<b>\$38,263,390</b>



**Watauga County**  
**Capital Improvement Program**  
**FY-2004**

**(Adopted)**

**06/02/03**

<b>Environmental Protection</b>														
Trash Truck Replacement	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	300,000				
Ground Water Assess. Program **	\$	85,000	\$	85,000	\$	85,000	\$	85,000	\$	510,000				
									\$	-				
Transfer Station/ Maint. Facility **	\$	111,330	\$	111,330	\$	111,330	\$	111,330	\$	667,980				
Loader Replacement	\$	55,000	\$	55,000	\$	55,000		\$	55,000	\$	220,000			
<b>Economic/Physical Development</b>														
Small Business & Tech Park			\$	75,000	\$	75,000	\$	75,000	\$	375,000				
Small Business Incubator														
<b>Cultural &amp; Recreational</b>														
Community Recreation Facilities			\$	110,000	\$	125,000	\$	135,000	\$	150,000	\$	670,000		
Future Park Development	\$	175,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	675,000		
Complex Pool Repair	\$	225,000								\$	225,000			
<b>TOTALS</b>	\$	3,194,579	\$	3,267,029	\$	3,000,529	\$	2,936,029	\$	2,913,029	\$	2,968,029	\$	18,279,224

\*\* To be included in FY 04 Operating Budget